

Reports for Commission of Assembly

Saturday, October 7, 2023

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Adjourn with Prayer	

The Synod of Southern California and Hawaii
COMMISSION OF ASSEMBLY
October 7, 2023 (Zoom)

9:30 a.m. Open with Prayer & Welcome – Janine Tanahuvia

Report of Synod Stated Clerk – Wendy Tajima (on behalf of Mark Hong)

Declaration of Quorum

Seating of Corresponding Members and Visitors

Approval of the Agenda

Approval of Commission of Assembly minutes of June 3, 2023, and
the minutes of the Called Meeting of April 20, 2023

Report from the Committee Restructuring Task Force / N'Yisrela Watts-Afriyie

Report of Synod Treasurer / Susan Skoglund

Finance Committee Report / Wendy Tajima

Report from the Committee on Representation and Nomination / David Won (Oral)

Report from Rev. Dr. Leon Faniel REPL / Narcissis Tucker Bishop

Report from Partner Grant Committee / Paul Knopf

Report from Restricted and Special Funds Committee / Monica Colonnier

Grant Requests / Korean Presbyterian Caucus (Korean Fund)

Report from the Personnel Committee / Janine Tanahuvia

Other Business /

Report of Synod Executive – Wendy Tajima (on behalf of Mark Hong)

11:30 or before Adjourn with prayer

Members of the Commission of Assembly – 2023 (19)

5 Synod Officers RE Chair of Commission of Assembly / Janine Tanahuvia (SF)
TE Moderator of Assembly / John Moser (SD)
RE Vice-Moderator of Assembly / Yvonne Harmon (SG)
RE Synod Treasurer / Susan Skoglund (RS)
TE Synod Stated Clerk / Mark Hong (LR)

4 Elected Synod Commissioners RE Sue Currie (LR)
(Vacant-Frances Lin SD moved to RS as EP)
TE N'Yisrela Watts-Afriyie (SG)
(Vacant)

3 Elected BIPOC Representatives TE Joseph Shin (LR)
TE Jpetul J'ernantes
(SD)(Vacant)

7 Presbytery Executive or Designee TE Juan Sarmiento (SF) TE Tom Cramer (LR)
TE Linda Culbertson (PA) TE Frances Lin (RS)
TE Jason Micheli (SB) TE Wendy Tajima (SG)
TE Sean Chow (SD)

2 Ecclesiastical Representatives RE Sandy Thoits (chair of Polity and Records)
TE David Won (chair of Representation and Nomination)

Assisted by Heidi Worthen Gamble and Joanne Yi-Bortfeld

Synod of Southern California and Hawaii

COMMISSION OF ASSEMBLY

October 7, 2023

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 10 of the 18 current 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

To allow voice without vote

3. Approval of the Agenda For Action

Recommendation: The agenda be approved as presented.

4. Approval of the Minutes For Action

Recommendation: The minute of the Commission of Assembly meeting of June 3, 2023 and be approved as distributed.

5. Corporate Officers for 2023 For Information

President and Commission of Assembly Chair	RE Janine Tanahuvia (SF)
Stated Clerk and Corporate Secretary	TE Mark Hong (LR)
Treasurer	RE Susan Skoglund (RS)
Moderator	TE John Moser (SD)
Vice-Moderator	RE Yvonne Harmon (SG)

6. Permanent Judicial Commission Roster For Information

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

<u>Class of 2021</u>	<u>Class of 2019</u>	<u>Class of 2017</u>
TE Winston Presnall	TE Shelby Larson	RE Marie Castellano
TE Robert Wendel	RE Peter Lee	TE Mickie Choi
RE Janice Takeda	RE Izar Martinez	TE Peter Hintzoglou
	RE Pat Niles	

The SPJC received a mandate from the GAPJC to hold a hearing on the case from San Fernando Presbytery to determine the Preliminary Questions only. The hearing was held on September 26, 2023, via Zoom.

A case from Riverside has been postponed indefinitely, with the request coming from the

Complainants. The SPJC decided to postpone the trial to allow both parties to continue its improved dialog.

7. Synod is providing Boundary Training, conducted by LeaderWise on October 24. We have 90 registered for the training.
8. We will record the decision made by the COA via emails in today's minutes. The COA moved and decided to donate \$50,000 to the Presbyterian Disaster Agency to support the work in Maui as it recovers from the massive fire.
9. I have asked Wendy Tajima to fill in for me for this COA meeting and for leading the Boundary Training. Sandy Thoits will fill in for me with other Stated Clerk's role from October 2 to November 10. I sincerely thank them for their willingness to assist during my Sabbatical.

10. Dates for 2023 Meetings

For Information

The Commission of Assembly: December 9 (if necessary)

The Assembly: December 2 (Sat), via Zoom

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
COMMISSION OF ASSEMBLY
Regular Meeting
 Audio-Visual Conference via Zoom.com
Saturday, June 3, 2023

CONVENE The meeting was called to order at 9:30 a.m. by Commission of Assembly Chair RE Janine Tanahuvia 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 RE Chair-CoA – Janine Tanahuvia (SF)
 E TE SMOD – John Moser (SD)
 P RE SVMOD –Yvonne Harmon (SG)
 P RE Synod Treasurer - Susan Skoglund (RS)
 P SC/SE – Mark Hong (LR)

Commissioner Members

P RE Sue Currie – LR
 E RE Frances Lin – SD +
 P TE N'Yisrela Watts-Afriyie – SG

BIPOC Representatives

P Jpetul J'ernantes (SD)
 E Joseph Shin (LR)

P-Present A-Absent E-Excused

Presbytery Executives/Designees

E TE Jason Micheli – SB
 P TE Juan Sarmiento – SF
 E TE– Sean Chow – SD
 P TE Linda Culbertson – PA
 P TE Lee Ireland – RS
 P TE Wendy Tajima – SG +
 P TE Tom Cramer/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 Special and Restricted Funds Cmte

* designee
 + serving in dual capacities

OPENING PRAYER	RE Chair-CoA Janine Tanahuvia opened the meeting with prayer.																										
QUORUM	TE SC/SE Mark Hong 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 VOTED to APPROVE the agenda.																										
APPROVAL OF MINUTES	It was VOTED to APPROVE the Commission of Assembly meeting minutes of March 4, 2023.																										
SEATING OF CORRESPONDING MEMBERS	There were no Corresponding Members to receive for this meeting.																										
CORPORATE OFFICERS	<div>Corporate Officers for 2023</div> <table><tr><td>President and Commission of Assembly</td><td>RE Janine Tanahuvia</td></tr><tr><td>Chair Vice President and Moderator</td><td>TE John Moser</td></tr><tr><td>Vice Moderator</td><td>RE Yvonne Harmon</td></tr><tr><td>Stated Clerk and Corporate Secretary</td><td>TE Mark Hong</td></tr><tr><td>Treasurer</td><td>RE Susan Skoglund</td></tr></table> <div>Dates for 2023 CoA Meetings: October 7 and December 9 (if necessary)</div> <div>Permanent Judicial Commission Roster</div> <p>The Stated Clerk is required by the Book of Order at D-5.0206b reports the names of the following members of the Synod Permanent Judicial Commission whose terms have expired in the last six years.</p> <table><tr><th>Class of 2021</th><th>Class of 2019</th><th>Class of 2017</th></tr><tr><td>TE Winston Presnall</td><td>TE Shelby Larson</td><td>TE Marie Castellano</td></tr><tr><td>TE Robert Wendel</td><td>RE Peter Lee</td><td>TE Mickie Choi</td></tr><tr><td>RE Janice Takeda</td><td>RE Izar Martinez</td><td>TE Peter Hintzoglou</td></tr><tr><td></td><td>RE Pat Niles</td><td></td></tr></table>		President and Commission of Assembly	RE Janine Tanahuvia	Chair Vice President and Moderator	TE John Moser	Vice Moderator	RE Yvonne Harmon	Stated Clerk and Corporate Secretary	TE Mark Hong	Treasurer	RE Susan Skoglund	Class of 2021	Class of 2019	Class of 2017	TE Winston Presnall	TE Shelby Larson	TE Marie Castellano	TE Robert Wendel	RE Peter Lee	TE Mickie Choi	RE Janice Takeda	RE Izar Martinez	TE Peter Hintzoglou		RE Pat Niles	
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REPORT OF THE STATED CLERK	<p>The PJC decided to move forward with the case from First Presbyterian Church of Upland in Riverside Presbytery. Date to be determined.</p> <p>The Memorial Service for Kay Gustafson will take place at 11am on Saturday June 10, 2023 at St. Mark's Presbyterian Church in Newport Beach. Kay's attorney services were utilized by all of the presbyteries in the Synod for decades and we are all trying to find someone like Kay.</p> <p>We are currently named as defendants in three sexual misconduct cases. Bob Brockman and his firm, BQB LLC, have been retained to represent us. He worked on the case when the Synod went to court for Rancho La Sherpa. Thanks to Sue Currie for being the case carrier for the Synod to manage the details of this case.</p>																										

REPORT OF
THE SYNOD
TREASURER

RE Susan Skoglund said that there is not too much to report because we only have first quarter statements for 2023 and that is not enough information to do any significant analysis or draw conclusions from. There were however no losses of investments in the first quarter. There were gains of \$95,000 from the Presbyterian Foundation and \$400,000 from New Covenant and other investment funds. Because our expenses are lower there were no withdrawals needed from the Wilshire Property Funds; July is now anticipated drawdown date. We changed the storage facility so there were a few increased costs to the budget for moving records to the new facility in Redondo Beach from its prior location in Arleta, and there is a slight increase in bank fees because we are now making payments by ACH transfer.

REPORT OF THE
COMMITTEE ON
REPRESENTATION
AND
NOMINATION
(CoRN)

TE David Won reported that CoRN is working on the slate of nominations for 2024.

Motion from the committee:

To review the current committee structures to recommend a more efficient way of operation. It was VOTED to APPROVE the motion.

The rationale from the committee is that it is hard to get committee members for the slate and to get quorums for the meetings. It's time for CoA to review the numbers of each committee or commission and evaluate whether or not it's efficient.

There was much discussion. TE Linda Culbertson shared that presbyteries are downsizing their numbers too and that we need to find ways to simplify our work.

SC/SE Mark Hong recommended the CoA create a task force to study and implement this.

It was moved and seconded to create a task force to study a new Synod structure and to review the structure of the Synod and its committees, appointed by Madam Chair of CoA. It was VOTED to APPROVE the motion.

REPORT OF
THE
PARTNERING
GRANTS
COMMITTEE

TE Paul Knopf, chair, gave the report. Since the last CoA meeting, the Partnering Grants Committee met once to review partnering grant proposals and make the following recommendations to the Commission of Assembly:

Motion from the committee:

To approve funding the partnering grant request from Santa Barbara Presbytery (Stonebridge Community Church) at \$25,000. It was VOTED to APPROVE the motion.

Note: The application asks for \$50,000, however there is only \$25,000 in the Santa Barbara Partnering Grants account. This depletes the Santa Barbara account.

Motion from the committee:

To approve funding the partnering grant requests from Riverside Presbytery at \$178,866.33 as follows:

Beaumont-\$12,000, El Buen Pastor-\$20,000, Hemet-\$10,000, Ridgecrest-\$20,226, San Bernardino-\$20,525. It was VOTED to APPROVE the motion.

Note: TE Lee Ireland abstained from the vote. This depletes the Riverside account.

REPORT OF
THE
PARTNERING
GRANTS
COMMITTEE
(CONT'D)

Motion from the committee:

Disburse remaining partnering grant funds allocated to each presbytery to that presbytery for use in accordance with the guidelines of the partnering grant program with annual reporting to the CoA required and dismiss the Synod Partnering Grants Committee with thanks. Motion was NOT APPROVED.

Background and discussion: A subcommittee of the Partnering Grants committee began working to update the Synod Partnering Grant Protocols. It appeared to the sub-committee that these funds were already approved for each presbytery and the Partnering Grants Committee created an extra layer of bureaucracy. The sub-committee recommended the funds be disbursed, the committee concurred. In order to advance our connectionalism, the use of these funds should be reported back to the Commission of Assembly, but without the intermediate Partnering Grant Committee.

Much discussion ensued. TE N'Yisrela Watts-Afriye said that she has been on this committee for a long time and that the committee has worked diligently on trying to award funds appropriately. TE Wendy Tajima pointed out there's a \$3.8 million restricted fund with the Synod called the Church Development Fund which determines its \$600-700,000 in disbursements (dividends) from the investment fund with specific guidelines. Was there a plan for who would be managing and stewarding the remaining \$3.8 million for development?

TE Paul reported that he and the committee did not know there was an unallocated principal of \$3.8 million on that fund.

RE Sue Currie was concerned with the funds getting used for the purposes intended, which would be the administration of the presbytery. For example, salaries for presbytery leaders would not qualify. What plan was there in place for how to describe to the presbyteries what these funds are available for?

TE Linda shared this was the old Church Development Fund set up decades ago. Initially when the Partnership Grant came up in Synod Council, it was agreed to take a portion of the dividend from that to create the Partnership Grants Committee. That is the history. It is important that the Synod engage with presbyteries in the development of our congregations around these grants. We don't need to let go of the Synod's role of engaging with presbyteries.

TE Wendy said that the Synod needs to do due diligence to make sure these funds are used in accordance with the guidelines of how these funds are to be used. The Synod is the trustee of these assets and we would need to ensure there is someone doing the initial vetting of the funds' guidelines.

After the vote, TE Paul said that the Partnering Grants committee would resume its work and submit an updated protocol to present for the next CoA with how the funds are adjudicated as well as have an application form and make recommendation to the next CoA.

REPORT FROM
THE SPECIAL
AND
RESTRICTED
FUNDS
COMMITTEE

TE Monica Colonnier gave the report. The committee received a letter from the National Black Presbyterian Caucus-Southern California asking for funds for 4 members to attend a conference 6/14-27, 2023 in Charleston, South Carolina.

Motion from the committee:

To recommend that the Commission of Assembly approve a request to distribute \$6,000 from Synod unrestricted funds and/or the unrestricted reserve, as determined by the Commission of Assembly, to the Southern California Chapter of the National Black Presbyterian Caucus to enable 4 of its members to participate in the national conference for the National Black Presbyterian Caucus in Charleston, South Carolina on June 14-17, 2023. It was VOTED to APPROVE the motion.

MOTION FROM
STATED CLERK
AND SYNOD
EXECUTIVE TE
MARK HONG

SC/SE TE Mark pointed out an additional letter of request in the packet from the National Black Presbyterian Caucus-Southern California (NBPC/SC) to transfer \$10,236.77 from the BAC account to NBPC/SC, which would close out the account. The BAC fund is the Black Advisory Committee of the Synod of Southern California and Hawaii that changed its name to the National Black Presbyterian Caucus-Southern California Chapter in 2004-2005. BAC/NBPS/SC is one of several racial ethnic constituency groups of the Synod.

This account is not under the purview of the Special and Restricted Funds Committee but rather under the purview of the CoA.

It was moved and seconded to return \$10,236.77 in the BAC account at the Synod to NBPC/SC. It was VOTED to APPROVE the motion.

Synod staff will research with the Foundation to determine if this is do-able. TE David Won pointed out that when the constituency groups were let go of between the years of 2005-2008 at the Synod there was a transfer of all monies. Many of the groups created their own non-profits and transferred all of the monies they could to to the non-profits that were created. What can be done to help these groups to receive their money?

Bookkeeper Joanne Bortfeld said the only other monies that are left is a small amount for the former Synod National American Committee (SNAC) and the BAC account.

SYNOD ASSEMBLY
2023

The CoA needs to decide whether or not the Synod Assembly will meet in person or by zoom for the Synod Assembly meeting December 2, 2023, since we are now able to meet in person. Much discussion ensued, especially around the challenges of hybrid meetings.

A motion was made for the Synod Assembly meeting to be held via zoom for its December 2, 2023 meeting. It was VOTED to APPROVE the motion.

REPORT OF THE
SYNOD EXECUTIVE

SC/SE TE Mark Hong shared pictures of the Synod hosting several staff from the Presbyterian Missions Agency, including its President and Executive Director, Rev. Dr. Diane Givens-Moffett. The listening session was held on May 23 was attended by the staff and the Presbytery leaders. The visitors were also able to visit various missional sites on May 22 arranged by TE Heidi Worthen Gamble, while four were able to join Sunday worship at various locations by sharing their messages. Diane Givens-Moffett spoke during the Stated Meeting of the Pacific.

Some of you may be aware that a Commission has been created by the last General Assembly to unify the PMA and the OGA. Our very own RE Francis Lin is serving as a member of the Commission.

Many changes are taking place in our Louisville office. Our top elected officer of the denomination, J. Herbert Nelson, who has served as the Stated Clerk for the last seven years, is stepping down as of June 30, 2023. An Interim will be appointed until the General Assembly in 2024, which will elect his successor.

I was invited by the Board of Pension for a pre-consultation as it is trying to introduce different ways we provide benefits to the church workers. I attended a meeting in Philadelphia on April 12 at the BOP Center along with three former and current Co-Moderators for a round of constructive dialog. Many leaders from our region, including Susan Skoglund attended a meeting in Denver, which the BOP labeled as “A Season of Rebuilding”.

Riverside Presbytery’s EP Search Committee has concluded its work and will be presenting the candidate during its Stated Meeting on June 17.

The schedule for my planned Sabbatical has not been set yet. My desire to receive training in Korea during summer has proven to be a challenge and I am hoping to arrange something soon.

MEETING
ADJOURNMENT
AND CLOSING
PRAYER

A motion was made and seconded to adjourn. It was VOTED to APPROVE the motion. Meeting closed in prayer by TE Juan Sarmiento.

**COA OFFICERS
EMAIL VOTE:**
SYNOD
DONATION TO
RIVERSIDE
PRESBYTERY

On April 1, 2023 the Officers of the Synod moved that the Synod donate \$10,000 to the Presbytery of Riverside to aid in its effort with the relief work for the mountain congregations and their community that have been affected by the recent snow storms. The fund will come out of our Church Development Fund. **It was VOTED to APPROVE the motion by email.**

**COA OFFICERS
EMAIL VOTE:**
CHANGE
STORAGE
LOCATION

On May 13, 2023 the Officers of the Synod moved to relocate the storage of Synod records from the current location in Arleta to Redondo Beach. **It was VOTED to APPROVE the motion by email.** Rationale: As we begin the arduous and perhaps lengthy process of 3 litigations, the attorneys may require us to provide past records relating to the cases. Currently, the location is far from where our Business Manager is located and relocating the storage will make the work much easier than to commute to the current location. The monthly cost of the new storage will be \$165, which is comparable to the current one and I understand the moving will cost us less than \$1,000. The move can take place quickly since we are on month-to-month basis with current storage.

SPECIAL CALLED MEETING OF THE COMMISSION OF ASSEMBLY APRIL 20, 2023

MINUTES

The meeting was held by zoom and called to order at 3:30pm with prayer. A quorum was declared by RE Janine Tanahuvia, Chair of CoA.

Recommendation: That a quorum be declared present if a majority of the Commission membership is present (this would mean 10 of the 19 members are present, 5 presbyteries are represented, and there are four ruling elders and four teaching elders present.)

Synod Officers

P RE Chair-CoA – Janine Tanahuvia (SF)
E TE SMOD – John Moser (SD)
P RE SVMOD – Yvonne Harmon (SG)
P RE Synod Treasurer – Susan Skoglund(RS)
P TE SC/SE – Mark Hong (LR)

Commissioner Members

P RE Sue Currie – LR
P R E Frances Lin+ --SD
P TE N'Yisrela Watts-Afriyie – SG

BIPOC Representatives

P TE Jpetul J'ernantes (SD)
E RE Joseph Shin (LR)

Presbytery Executives/Designees

E TE Jason Micheli – SB
P TE--Juan Sarmiento -- SF
P TE– Sean Chow – SD
P TE Lee Ireland/Paul Knopf*+ – RS
P TE Linda Culbertson – PA
P TE Wendy Tajima – SG +
P TE Tom Cramer– 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 – Present A – Absent E - Excused

* designee

+ serving in dual capacities

Point person designation: It was determined that SC/SE TE Mark Hong is the appropriate point person for Synod for these cases.

Motion #1:

To retain Brockman, Quayle and Bennett, BQB LLP for defense of the Synod, for both the cases that have been filed against the Synod and any others coming up. **It was VOTED to APPROVE the motion.**

Motion #2:

To leave this Executive Session of the Commission of Assembly. **It was VOTED to APPROVE the motion.**

Motion #3:

To retain Brockman, Quayle and Bennett, BQB LLP for defense of the Synod, for both the cases that have been filed against the Synod and any others coming up. **It was VOTED to APPROVE the motion.**

Motion #4:

To appoint Stated Clerk and Synod Executive TE Mark Hong to be the point person for the attorneys. **It was VOTED to APPROVE the motion.**

The meeting closed in prayer at 4:50pm

Synod Committee Restructure Task Force Report
October 7, 2023

The Synod Committee Restructure Task Force was formed after a request to COA by the Committee on Representation and Nominations (CoRN) to address mounting challenges in filling committee vacancies and in facilitating viable committee functioning.

The Task Force members are RE Susan Skoglund, TE David Won, TE N'Yisrela Watts-Afriyie, with staff support by TE Mark Hong, Synod Executive / Stated Clerk. We met on July 7 and Sept 6, 2023.

TE Won (Chair of CoRN) clarified the work needed: to recommend changes regarding structure of the Synod committees, including possible reduction in the number of members per committee, as well as possibly merging some committees.

Each of the eight (8) committees through which the Synod functions were discussed as to current size, unique challenges and options for change. As appropriate, committee leaders were consulted.

RECOMMENDATIONS: The Synod Committee Restructure Task Force recommends:

(1) That the following seven (7) committees be reduced in membership size:

<u>COMMITTEE</u>	<u>CURRENT MEMBER SIZE</u>	<u>RECOMMENDED SIZE</u>
Committee on Representation and Nominations	12	9*
Finance	9	7
Justice, Peace and Integrity of Creation (JPIC)	12	9
Partnering Grants	9	7
Polity and Records	9	7*
Restricted and Special Funds	9	7
The Rev. Dr. Leon E. Fanniel Racial Ethnic Pastoral Leadership	9	7

*Changes to CoRN and to Polity and Records will require an amendment to the Synod By-laws.
The Permanent Judicial Committee (PJC) is set at 11 members by the Book of Order.

(2) That reductions be made no later than selection of the Class of 2027, with amendment to the Synod By-laws as appropriate.

(3) That the Task Force remains viable to develop recommendations on committee guidelines and standards and presents them to the Synod Assembly in December 2023.

RATIONALE for Recommendations 1 and 2:

In October 2022 a new Synod Statement of Purpose and Charge was adopted, including seven (7) Charge affirmations. Also affirmed was that "each Standing Committee and Commission aligns the work with the Synod's Statement of Purpose and Charge". The Task Force recommendations seek to support and enable committees to be more viable and effective agents of the Synod.

Reduction of committee membership to no less than seven (7) members supports representation from each Presbytery while easing the growing burden on CoRN to fill vacancies. Committee size reduction facilitates committee work, with the stronger possibility of consistent quorums to handle business in a timely and expeditious manner. The scope of time for reductions--no later than selection of the Class of 2027--will enable CoRN to make changes smoothly. This time frame will also allow for amendment to the Synod By-laws.

While these changes offer hope of positive outcomes, there is a caveat moving forward. In reducing committee member size, more diligence and intentionality is required to ensure greater racial and ethnic balance on all committees. This aligns particularly with Synod Charge No. 1: "We identify as a Matthew 25 Synod, in alignment with the denominational initiative. . . ." As such, our Synod can lead by example as a richly inclusive organism.

Coupled with changes in committee size, the Task Force noted that additional support may be given to CoRN by creative engagement of Synod Charge No. 7 whereby "multiple channels and means of communication" inform presbyteries and their congregations of the significant work of Synod committees to the benefit of the connectional denomination.

RATIONALE for Recommendation 3:

In accord with Synod Charge No. 4 ("We provide assistance to our presbyteries and their churches through the services of the Synod; i.e. Financial, Missional and Judicial."), committees that are well-run with informed members are key.

Clearly each Synod committee has specific responsibilities, foci and goals; some deal with financial issues while others focus upon missional or judicial matters. However, in the spirit of doing things decently and in order, Robert's Rules, as well as respecting the commitment and resources of members, certain basic ways of operating should be consistent across all committees. The Task Force requests the opportunity to work on and present such guidelines and standards at Synod Assembly in December 2023.

Respectfully submitted,
N'Yisrela Watts-Afriyie, Chair
Susan Skoglund
David Won

The Synod of Southern California and Hawaii

Balance Sheet

As of June 30, 2023

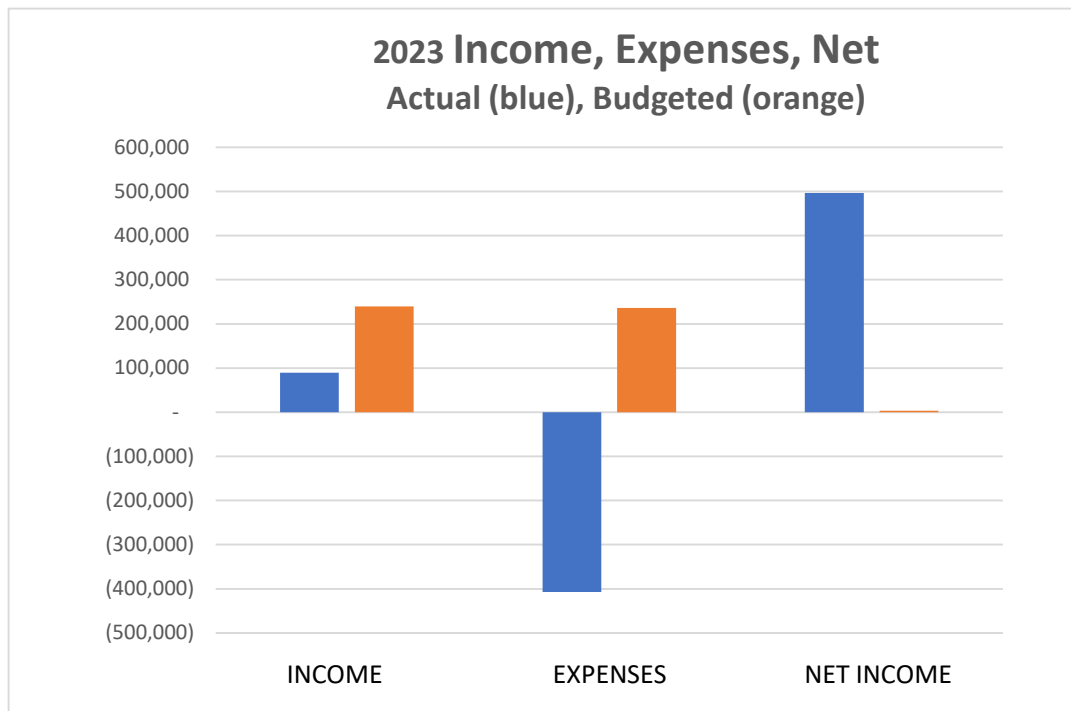
	<u>Total</u>
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash & Cash Equivalents	
10110 Operating Chase 2956	158,328.13
10120 Restricted - Chase 3380085208	63,802.70
Total 1000 Cash & Cash Equivalents	222,130.83
10200 Short Term Investments	
10220 Presbyterian Investment & Loan Program	616,497.31
10230 Charles Schwab	604,012.73
Total 10200 Short Term Investments	1,220,510.04
Total Bank Accounts	1,442,640.87
Accounts Receivable	
11000 Accounts Receivable (A/R)	
11010 Per Capita Receivable (deleted)	46,565.21
11015 Allowance for Bad Debts (deleted)	14,585.48
11020 Accounts Receivable-Others (deleted)	292.33
11030 Investment Income Receivable (deleted)	182,886.91
11030 Investment Interest Receivable	19,836.97
Total 11000 Accounts Receivable (A/R)	264,166.90
Total Accounts Receivable	264,166.90
Other Current Assets	
12000 Prepaid Expenses	(170.50)
13001 Accounts Receivable-Others	(19,836.97)
Total 13000 Other Current Assets	(19,836.97)
Total Other Current Assets	(20,007.47)
Total Current Assets	1,686,800.30
Other Assets	
20000 Long Term Assets	
21000 Notes Receivables/Mortgage Grants	
21100 Notes Receivable	52,975.63
Total 21000 Notes Receivables/Mortgage Grants	52,975.63
22000 Unrestricted Investments - NCF	
22100 Unrestricted Reserve 1075491	829,106.68
22200 Ecclesiastical Reserve 107018	28,483.66
22300 Oiko Credit 109100000069	100,000.54
Total 22000 Unrestricted Investments - NCF	957,590.88
23000 Unrestricted Investments- NCT Council Assigned	
23100 NCTC - Wilshire Reserve 506083000164	4,395,792.21
Total 23000 Unrestricted Investments- NCT Council Assigned	4,395,792.21
24000 Temporarily Restricted Investments NCF	
24100 Church Development Fund 1038031	3,797,848.83
24200 Southern California Foundation 1060390	259,419.88

24300 Langlie Fund 1033134	31,810.69
24400 Edwards Fund 1033232	27,098.38
24500 Life Income Plans - Paid in Lump Sums	24,077.09
Total 24000 Temporarily Restricted Investments NCF	4,140,254.87
25000 Permanently Restricted Funds	
25100 Pooled Presbyterian Foundation Accounts	3,098,456.65
25200 Life Income Plans - Est. Permanent Funds	21,896.78
Total 25000 Permanently Restricted Funds	3,120,353.43
Total 20000 Long Term Assets	12,666,967.02
Total Other Assets	12,666,967.02
TOTAL ASSETS	14,353,767.32
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
30000 Accounts Payable (A/P)	5,929.38
Total Accounts Payable	5,929.38
Other Current Liabilities	
31200 Vacation / PTO Accrual	7,016.87
31300 Flexible Spending Account	3,986.60
31400 403-B Payable	(2,625.00)
Total Other Current Liabilities	8,378.47
Total Current Liabilities	14,307.85
Total Liabilities	14,307.85
Equity	
40000 Net Assets	
31500 Funds Held in Trust	79,874.64
41000 Unrestricted Net Assets	334,922.08
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	15,186,868.78
Opening Balance Equity	1,226.65
Retained Earnings	(1,345,170.12)
Net Income	496,534.16
Total Equity	14,339,459.47
TOTAL LIABILITIES AND EQUITY	14,353,767.32

6-30-23 P&L Summary Information

Q2-23 YTD Operating Income, Expenses, Net

	Actual	Budget
Total Income	89,503	239,461
Total Expenses	(407,031)	236,310
Net Income	496,534	3,151



Category Comparisons:

	Q2 Actual	Q2 Budget
Income		
Capita	68,008	38,443
Total 55000 Restrict Program Funds	18,821	31,100
Total 55580 Revenue for General Use	2,675	169,918
TOTAL INCOME	89,503	239,461
Expenses (negative)		
Program Services	26,600	29,699
Foundation Pass	6,869	13,850
Total 62100 Payroll	133,459	144,869
Total Operating/Meeting/Prof/Spec Pgm Expenses	32,844	47,892
TOTAL OPERATING EXPENSES	199,773	236,310
TOTAL NET OPERATING INCOME	(110,269)	3,151
Total 70000 Other Restricted Revenue	(606,803)	0
Total 80000 Other Transfers	0	0
TOTAL EXPENSES	(407,031)	236,310
NET INCOME/(NET LOSS)	496,534	3,151

The Synod of Southern California and Hawaii
Budget vs. Actuals: 2023 Budget - FY23 P&L
2ND QUARTER January - June, 2023

	Total	
	Actual	Budget
Income		
52000 Per Capita		
52100 Los Ranchos	23,181.90	12,347.64
52110 Pacific	23,843.09	11,854.56
52120 Riverside	1,598.15	3,773.40
52130 San Fernando	11,305.95	6,013.50
52140 San Gabriel		6,463.80
52150 Santa Barbara	1,921.69	5,211.24
52160 San Diego	6,157.20	12,582.78
52990 Uncollectible PCA		(19,803.96)
Total 52000 Per Capita	68,007.98	38,442.96
55110 Chaplaincy	6,905.86	13,249.98
55120 JPIC	1,565.67	
55130 LEF REPL	3,362.78	4,000.02
55160 Foundation Pass Through Grants	6,986.31	13,849.98
55580 General Fund Use		
55165 Investment Dividend/Interest	215.62	1,999.98
55560 Dividend from Foundation for General Fund	2,459.06	4,399.98
55570 Wilshire Properties Reserve Fund		163,518.42
Total 55580 General Fund Use	2,674.68	169,918.38
Total Income	89,503.28	239,461.32
Gross Profit	89,503.28	239,461.32
Expenses		
Budgeted Expense		
60000 Operating Expenses		
62100 Payroll		
62110 Salaries & Wages - Administrative	92,110.37	100,483.98
62111 Salaries & Wages -REPL	3,826.68	4,174.56
62120 Pension & Medical	35,077.18	33,756.42
62130 FICA	2,744.54	3,204.42
62140 Workers Compensation	(300.00)	550.02
62150 Study Leave		2,700.00
Total 62100 Payroll	133,458.77	144,869.40
62300 Office Expenses		
62310 Office Supplies	805.10	450.00
62315 Postage & Delivery	156.88	300.00
62320 Communication	1,074.84	1,646.52
62325 Equip Maint		250.02
62330 Equipment Leases	4,898.42	3,499.98
62333 Equipment Purchased		499.98

62335 Rent	754.00	1,720.50
62345 Gen Liab & Prop Ins	2,115.50	1,999.98
62350 Taxes, Licenses & Fees	300.00	300.00
62355 Dues & Subscriptions	264.74	100.02
62515 Bank	125.00	49.98
62990 Miscellaneous Expenses		250.02
Total 62300 Office Expenses	10,494.48	11,067.00
62400 Meetings		
62360 Exec Mileage & Travel	5,121.79	10,999.98
62370 Employee Mile & Travel	125.45	1,500.00
62402 REPL		49.98
62403 COA		150.00
62404 Work Groups		100.02
62405 Polity & Records		100.02
62406 Committee on Rep & Nominations		100.02
62407 Permanent Judicial Commission		250.02
62409 Synod Assembly		499.98
62411 Synod Moderator Training & Travel		799.98
Total 62400 Meetings	5,247.24	14,550.00
62550 Professional Services		
62500 Audit	7,500.00	3,900.00
62510 Legal	4,512.50	6,000.00
62520 Technical Support		300.00
62551 Payroll Fee	1,439.90	1,500.00
62552 Website Maintenance	1,750.00	1,575.00
62553 Hardware & Software Maintenance	1,199.94	1,999.98
62800 Training & Conference	700.00	7,000.02
Total 62550 Professional Services	17,102.34	22,275.00
Total 60000 Operating Expenses	166,302.83	192,761.40
62750 Special Program		
61100 JPIC	3,500.00	
61200 Racial Ethnic Pastoral Leadership		4,000.02
61300 Chaplaincy Consortium	15,458.31	11,099.10
61600 Missioninsite	4,489.50	4,500.00
62700 Gift		1,249.98
62710 Monte Vista Grove Fndraiser		600.00
62751 Presbytery of Pacific - HI Delegates	1,152.41	3,250.02
62752 Ecumenical (SCalForum)	2,000.00	4,999.98
Total 62750 Special Program	26,600.22	29,699.10
61000 Program Services		
61710 Witness for Peace	2,955.26	6,000.00
61720 Union Station Foundation	1,880.62	3,649.98
61730 Franciscan Friars JPIC	1,880.62	3,649.98
61740 La Casa de SG Comm Center	152.98	300.00
61750 Presbyterian Women	-	250.02
Total 61000 Program Services	6,869.48	13,849.98
Total Budgeted Expense	199,772.53	236,310.48
Non Budgeted	(110,269.25)	

70000 Restricted/Unrestricted Special Programs		
55565 Restricted Dividend/Interest	(6,276.35)	
70115 Investment Revenue-Temporary Restricted-Pooled	(906.03)	
70125 PILP McKee Funds	(1,923.65)	
70130 Wilshire Properties Reserve Funds	(178,006.41)	
70135 Revenue Reinvested-Gen And Adm	(8.07)	
70150 Revenue Reinvested - Langlie Fund	(1,574.73)	
70155 Revenue Reinvested - Edwards Fund	(1,341.45)	
70160 Reinvested Revenue - So Cal Foundation	(12,842.08)	
76000 Unrealized Gain (Loss) On Investment		
70120 Church Development Fund	(188,005.20)	
76100 Unrestricted Investments	(55,950.65)	
76130 Permanently Restricted Investments	(96,596.22)	
Total 76000 Unrealized Gain (Loss) On Investment	(340,552.07)	-
Total 70000 Restricted/Unrestricted Special Programs	(543,430.84)	-
72600 Grants		
55140 Unrestricted Reserve 1075491	(56,002.80)	
55151 Partnering Grant	(203,866.33)	
61400 Partnering Grants	181,866.33	
61540 Unrestricted Reserve 10754 Grant	56,000.00	
61800 KPC Grant - Chase	700.00	
72602 Chaplaincy SF - Chase	7,930.23	
72611 Grants funded - Chase savings	(50,000.00)	
Total 72600 Grants	(63,372.57)	-
Total Non Budgeted	(606,803.41)	-
Total Expenses	(407,030.88)	236,310.48
Net Operating Income	496,534.16	3,150.84
Net Income	496,534.16	3,150.84

The Synod of Southern California and Hawaii							
Budget vs. Actuals: 2023 Budget - FY23 P&L							
January - December 2023 YEAR TO DATE							
					Total		
				Actual	Budget	over Budget	% of Budget
Income							
52000 Per Capita							
52100 Los Ranchos				23,181.90	24,695.25	-1,513.35	93.87%
52110 Pacific				23,843.09	23,709.15	133.94	100.56%
52120 Riverside				1,598.15	7,546.80	-5,948.65	21.18%
52130 San Fernando				11,305.95	12,027.00	-721.05	94.00%
52140 San Gabriel					12,927.60	-12,927.60	0.00%
52150 Santa Barbara				1,921.69	10,422.45	-8,500.76	18.44%
52160 San Diego				6,157.20	25,165.50	-19,008.30	24.47%
52990 Uncollectible PCA					-39,607.87	39,607.87	0.00%
Total 52000 Per Capita				68,007.98	76,885.88	-8,877.90	88.45%
55110 Chaplaincy-PF Olmstead				6,905.86	26,500.00	-19,594.14	26.06%
55120 JPIC				1,565.67		1,565.67	
55130 LEF REPL				3,407.98	8,000.00	-4,592.02	42.60%
55160 Foundation Pass Through Grants				6,986.31	27,700.00	-20,713.69	25.22%
55580 General Fund Use						-	
55165 Investment Dividend/Interest				216.95	4,000.00	-3,783.05	5.42%
55560 Dividend from Foundation for General Fund				2,459.06	8,800.00	-6,340.94	27.94%
55570 Wilshire Properties Reserve Fund					327,036.86	-327,036.86	0.00%
Total 55580 General Fund Use				2,676.01	339,836.86	-337,160.85	0.79%
Total Income				89,766.76	482,922.74	-393,155.98	18.59%
Gross Profit				89,766.76	482,922.74	-393,155.98	18.59%

Expenses							
Budgeted Expense							
60000 Operating Expenses							
62100 Payroll							
62110 Salaries & Wages - Administrative			92,110.37	200,967.96	-108,857.59	45.83%	
62111 Salaries & Wages -REPL			3,826.68	8,349.14	-4,522.46	45.83%	
62120 Pension & Medical			46,848.14	67,512.85	-20,664.71	69.39%	
62130 FICA			2,744.54	6,408.79	-3,664.25	42.82%	
62140 Workers Compensation			-300	1,100.00	-1,400.00	-27.27%	
62150 Study Leave				5,400.00	-5,400.00	0.00%	
Total 62100 Payroll			145,229.73	289,738.74	-144,509.01	50.12%	
62300 Office Expenses					-		
62310 Office Supplies			805.1	900	-94.9	89.46%	
62315 Postage & Delivery			156.88	600	-443.12	26.15%	
62320 Communication			1,074.84	3,293.00	-2,218.16	32.64%	
62325 Equip Maint				500	-500	0.00%	
62330 Equipment Leases			6,530.91	7,000.00	-469.09	93.30%	
62333 Equipment Purchased				1,000.00	-1,000.00	0.00%	
62335 Rent			754	3,441.00	-2,687.00	21.91%	
62345 Gen Liab & Prop Ins			3,173.25	4,000.00	-826.75	79.33%	
62350 Taxes, Licenses & Fees			300	600	-300	50.00%	
62355 Dues & Subscriptions			264.74	200	64.74	132.37%	
62515 Bank			125	100	25	125.00%	
62990 Miscellaneous Expenses				500	-500	0.00%	
Total 62300 Office Expenses			13,184.72	22,134.00	-8,949.28	59.57%	
62400 Meetings					-		
62360 Exec Mileage & Travel			5,121.79	22,000.00	-16,878.21	23.28%	
62370 Employee Mile & Travel			125.45	3,000.00	-2,874.55	4.18%	
62402 REPL				100	-100	0.00%	

62403 COA				300	-300	0.00%
62404 Work Groups				200	-200	0.00%
62405 Polity & Records				200	-200	0.00%
62406 Committee on Rep & Nominations				200	-200	0.00%
62407 Permanent Judicial Commission				500	-500	0.00%
62409 Synod Assembly				1,000.00	-1,000.00	0.00%
62411 Synod Moderator Training & Travel				1,600.00	-1,600.00	0.00%
Total 62400 Meetings			5,247.24	29,100.00	-23,852.76	18.03%
62550 Professional Services						
62500 Audit			7,500.00	7,800.00	-300	96.15%
62510 Legal			4,512.50	12,000.00	-7,487.50	37.60%
62520 Technical Support				600	-600	0.00%
62551 Payroll Fee			1,439.90	3,000.00	-1,560.10	48.00%
62552 Website Maintenance			2,000.00	3,150.00	-1,150.00	63.49%
62553 Hardware & Software Maintenance			1,199.94	4,000.00	-2,800.06	30.00%
62800 Training & Conference			700	14,000.00	-13,300.00	5.00%
Total 62550 Professional Services			17,352.34	44,550.00	-27,197.66	38.95%
62750 Special Program					-	
61600 Missioninsite			5,986.00	9,000.00	-3,014.00	66.51%
62700 Gift				2,500.00	-2,500.00	0.00%
62710 Monte Vista Grove Fndraiser				1,200.00	-1,200.00	0.00%
62751 Presbytery of Pacific - HI Delegates			1,152.41	6,500.00	-5,347.59	17.73%
62752 Ecumenical (SCalForum)			2,000.00	12,000.00	-10,000.00	16.67%
Total 62750 Special Program			9,138.41	31,200.00	-22,061.59	29.29%
Total 60000 Operating Expenses			190,152.44	416,722.74	-226,570.30	45.63%
61000 Program Services					-	
61100 JPIC			3,500.00		3,500.00	
61200 Racial Ethnic Pastoral Leadership			3,000.00	8,000.00	-5,000.00	37.50%
61300 Chaplaincy Consortium			15,458.31	26,500.00	-11,041.69	58.33%

61710 Witness for Peace			2,955.26	12,000.00	-9,044.74	24.63%
61720 Union Station Foundation			1,880.62	7,300.00	-5,419.38	25.76%
61730 Franciscan Friars JPIC			1,880.62	7,300.00	-5,419.38	25.76%
61740 La Casa de SG Comm Center			152.98	600	-447.02	25.50%
61750 Presbyterian Women			-	500	-500	0.00%
Total 61000 Program Services			28,827.79	62,200.00	-33,372.21	46.35%
Total Budgeted Expense			218,980.23	478,922.74	-259,942.51	45.72%
Non Budgeted						
70000 Restricted/Unrestricted Special Programs						
55565 Restricted Dividend/Interest			-6,276.35		-6,276.35	
70115 Investment Revenue-Temporary Restricted-Pooled and Unitru			-906.03		-906.03	
70125 PILP McKee Funds			-1,923.65		-1,923.65	
70130 Wilshire Properties Reserve Funds			-178,006.41		-178,006.41	
70135 Revenue Reinvested-Gen And Adm			-8.07		-8.07	
70150 Revenue Reinvested - Langlie Fund			-1,574.73		-1,574.73	
70155 Revenue Reinvested - Edwards Fund			-1,341.45		-1,341.45	
70160 Reinvested Revenue - So Cal Foundation			-12,842.08		-12,842.08	
76000 Unrealized Gain (Loss) On Investment						
70120 Church Development Fund			-188,005.20		-188,005.20	
76100 Unrestricted Investments			-55,950.65		-55,950.65	
76130 Permanently Restricted Investments			-96,596.22		-96,596.22	
Total 76000 Unrealized Gain (Loss) On Investment			-340,552.07	-	-340,552.07	
Total 70000 Restricted/Unrestricted Special Programs			-543,430.84	-	-543,430.84	
72600 Grants						
55140 Unrestricted Reserve 1075491			-56,002.80		-56,002.80	
55151 Partnering Grant			-203,866.33		-203,866.33	
61400 Partnering Grants			201,866.33		201,866.33	
61540 Unrestricted Reserve 10754 Grant			56,000.00		56,000.00	
61800 KPC Grant - Chase			700		700	

72602 Chaplaincy SF - Chase			7,930.23		7,930.23	
72611 Grants funded - Chase savings			-50,000.00		-50,000.00	
Total 72600 Grants			-43,372.57	-	-43,372.57	
Total Non Budgeted			-586,803.41	-	-586,803.41	
Total Expenses			-367,823.18	478,922.74	-846,745.92	-76.80%
Net Operating Income			457,589.94	4,000.00	453,589.94	11439.75%
Net Income			457,589.94	4,000.00	453,589.94	11439.75%

**Synod of Southern California Hawaii
2023 Partnering Grants**

	Totals	Los Ranchos	San Fernando	San Gabriel	Riverside	San Diego	Santa Barbara	Pacific	Korean Min
Fund allocation	2,400,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Additional approved fund allocation	1,200,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
Reallocation of Hanmi Funds	-	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	(210,000.00)
Sub-totals	3,600,000.00	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00	240,000.00
Fund usage/allotment:									
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)	-	-
2016 Grants									
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 apprvd 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)	-	-	-
2017 Grants									
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)	-
2018 Grants									
Bridge at Union Church	(25,000.00)							(25,000.00)	
Korean Hope Church ck 1624	(28,000.00)								(28,000.00)
KIPC Artesia ck 1624	(25,000.00)								(25,000.00)
Reclass to Chaplaincy Fund	(75,000.00)		(75,000.00)						
Confessing Korean Church ck 1683	(28,625.00)								(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)								(45,000.00)
CPG - Pasadena PC ck 1745 issued 10/23/18	(25,000.00)								(25,000.00)
Korean United (PA)	(20,875.00)								(20,875.00)
2018 Grant Allocation	(292,500.00)	-	(75,000.00)	-	-	-	(5,000.00)	(40,000.00)	(172,500.00)
2019 Grant									
P Korean United ck 1788 issued 2/25/19	(11,250.00)								(11,250.00)
P Hosanna ck 1789 issued 2/25/19	(11,250.00)								(11,250.00)
P Honolulu ck 1789 issued 2/25/19	(11,250.00)								(11,250.00)
LR Community Bellflower ck 1787 issued 2/25/19	(11,250.00)								(11,250.00)
LR Woori ck 1787 issued 2/25/19	(11,250.00)								(11,250.00)
LR Orange Canaan ck 1787 issued 2/25/19	(11,250.00)								(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)	(67,500.00)
2020 Grant									
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)				
PoP Faith Presbyterian Church (2nd Generation)	(20,000.00)							(20,000.00)	
PoP 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)	-
2021 Grant									
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)	-
2022 Grant									
Presbytery of SD Cyclical San Diego - New Worshipping Communities	(50,000.00)	-	-	-	-	(50,000.00)	-		
First Presbyterian Church Redlands (Riverside Pby)	(120,000.00)	-	-	-	(120,000.00)	-	-		
Temple City NWC	(28,000.00)	-	-	(28,000.00)	-	-	-		
Interwoven NWC	(25,000.00)	-	-	(25,000.00)	-	-	-		
Fletcher Hills Presbyterian Church	(31,000.00)	-	-	-	-	(31,000.00)	-		
Westminster Presbyterian Church	(35,000.00)	-	-	-	-	(35,000.00)	-		
First Presbyterian Church, El Cajon	(45,000.00)	-	-	-	-	(45,000.00)	-		
2022 Grant Allocation	(334,000.00)	-	-	(53,000.00)	(120,000.00)	(161,000.00)	-	-	-
2023 Grant									
	-	-	-	-	-	-	-	-	-
2023 Grant Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	(2,972,717.67)	(385,000.00)	(450,000.00)	(410,334.00)	(301,133.67)	(419,750.00)	(455,000.00)	(311,500.00)	(240,000.00)
Net Remaining Allocated Balance as of 3/31/23	627,282.33	95,000.00	30,000.00	69,666.00	178,866.33	60,250.00	25,000.00	168,500.00	-
Church Development Unallocated Balance	3,170,566.50								
Church Development Fund Balance at 3/31/23	3,797,848.83								

Synod of Southern California and Hawaii: Restricted, Named, Specific Funds
Presbyterian Foundation March 31, 2023

Fund ID	Fund Description	Available Funds - Chase	Market Value with PF 3/31/23	Fund Use
102240070798	Dorcas Davis Memorial Fund - 2002-30645		698,693.90	28% - JPIC; 28% - Union Station; 44% - Witness for Peace
102240004054	Elias Family Memorial Fund-34069		46,004.62	33% - Disaster Relief 67% - Neighborhood Centers, Campers, church day care center, hospital chaplaincies
New Covnt Fund	24300 Langlie Fund	12,409.85	31,810.69	Any religious, charitable or hospital purposes--temp restricted
102240006050	Black Advisory Committee Fund-38965	-	10,236.77	Black Advisory Committee
102240000222	Lillian McElhaney Memorial Fund-35416		17,944.72	Capital Expense
102240005946	Olmstead Trust-38371	-	718,395.03	Chaplaincy Consortium
102240070030	Elias Family Memorial Fund-34067		10,179.71	Disaster Relief
102240202290	Elias Family Memorial Fund-55976	5,835.95	55,706.37	Disaster Relief
102240202307	Elias Family Memorial Fund-57957		13,048.03	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.
New Covnt Fund	24100 Church Development Fund		3,797,848.83	For new church development--temp restricted
102240000232	Marie D. Messick Memorial Fund-34273		18,565.93	General Fund
102240000352	Ralph M. and Beulah Speelmon Memorial Fund-32993		11,052.86	General Fund
102240001001	The Alberta Fund-34447		2,801.56	General Fund
102240004070	Alfred A. and Jody Gregory Family Fund-34732		166,962.13	General Fund
102240070587	Samuel C. and Mildred L. Rue Fund-34457		32,984.21	General Fund
102241004023	Anonymous No. 8 - 2 of 3 - Southern California Fdtn- 32840		5,497.03	General Fund
Chase Account	Interest earned from savings account	416.02	-	General Fund
New Covnt Fund	22300 Oiko Credit		100,000.54	General Unrestricted
New Covnt Fund	22200 Ecclesiastical Reserve		28,483.66	General Unrestricted--"Fund 09 use only"
New Covnt Fund	22100 Unrestricted Reserve		829,106.68	General Use
New Covnt Fund	24400 Edwards Fund	1,761.50	27,098.38	Income for living Edwards heirs; deceased heirs inc to Synod operating use--temp rest
102240005383	Trinidad Salazar Memorial Fund-37116	198.11	21,490.28	Hispanic Ministry
102240101978	Rose M. Baguez Memorial Fund-36846	115.84	12,564.94	Hispanic Ministry
102240005891	Albert E. and Avanelle M. Smith Memorial Fund-36839	787.80	12,159.62	Hungry and homeless
Chase Account	JPIC	17,602.25		JPIC
Chase Account	Korean PC	6,340.47	-	Korean PC
102240100648	Betty W. Moore Memorial Fund-36299		9,253.51	La Casa de San Gabriel
102240101747	Choate - McClellan Family Memorial Fund-45632		6,660.41	La Casa de San Gabriel
102240202291	Elias Family Memorial Fund-55977	9,203.26	111,412.79	Neighborhood Centers, Campers, church daycare centers, hospital chaplaincies
102240202303	Elias Family Memorial Fund-57953		26,096.08	Neighborhood Centers, Campers, church daycare centers, hospital chaplaincies
102240070027	Elias Family Memorial Fund-34064		15,278.92	Neighborhood ctrs, Campers, church daycare ctrs, hospital chaplaincies, serv personnel
102240004787	O. Scott and Ila W. McFarland Memorial Fund-36521	264.32	14,347.53	Partnering Grant
Chase Account	PDA Contributions	292.01	-	PDA Contributions
102240101592	Albert E. and Avanelle M. Smith Memorial Fund-36832		12,154.90	Presbyterian Women of the Synod
102240000294	Francis Greenlee Memorial Fund-33403		9,095.80	REPL
Chase Account	Jim and Alice Furuya - REPL	9,898.96	-	REPL
102240005926	Racial Ethnic Pastoral Scholarship Fund-38372	8,231.04	159,218.25	REPL - Scholarship
New Covnt Fund	24200 Southern California Fund		259,419.88	Social Prog, Church Ext, Ministries/New Churches, Young ppl summer project--temp rest
New Covnt Trust	23100 Wilshire Property Reserve		4,395,792.21	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		106,039.32	Urban work

Totals 74,811.30 11,793,406.09

Pink totals	44,082.97	1,638,056.10
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Available to Restricted and Special Funds Committee 30,728.33 10,155,349.99

	Cash	Market Value
	Available	
		26
Restricted	16,140.96	447,925.40

Synod of Southern California and Hawaii: Restricted, Named, Specific Funds
March 31, 2023

Fund ID	Fund Description	Available Funds - Chase	Market Value with PF 3/31/23	Fund Use
	Special Funds	14,171.35	9,469,560.87	
	General Fund	416.02	237,863.72	
		<u>30,728.33</u>	<u>10,155,349.99</u>	

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

FINANCIAL STATEMENTS
and
SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2022

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Independent Accountant's Review Report

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

We have reviewed the accompanying financial statements of Synod of Southern California and Hawaii, Presbyterian Church (U.S.A.), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

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

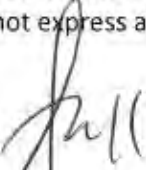
We are required to be independent of Synod of Southern California and Hawaii, Presbyterian Church (U.S.A.), and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion on the Financial Statements

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

Supplementary Information

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



Scott Krivis & Company

Woodland Hills, CA
September 29, 2023

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

**STATEMENT OF FINANCIAL POSITION
December 31, 2022**

	Without Donor Restrictions	With Donor Restrictions (Temporary)	With Donor Restrictions (Permanent)	Total
ASSETS				
Cash and cash equivalents (Note 2)	\$ 197,227	\$ 672,370	\$ -	\$ 869,597
Trust deed notes and grants receivables (Note 3)		52,976		52,976
Other receivables	69,835			69,835
Prepaid expenses	419			419
Due to/from other funds	(538,744)	889,380	(350,636)	-
Investments (Note 4)	5,069,418	4,525,009	3,002,714	12,597,141
Split-Interest agreements (Note 5)	-	23,171	21,043	44,214
TOTAL ASSETS	\$ 4,798,155	\$ 6,162,906	\$ 2,673,121	\$ 13,634,182
LIABILITIES AND NET ASSETS				
LIABILITIES				
Accounts payable and accrued liabilities	\$ 92,091	\$ -	\$ -	\$ 92,091
TOTAL LIABILITIES	92,091	-	-	92,091
NET ASSETS				
Without donor restrictions:				
Unrestricted	(323,228)			(323,228)
Unrestricted - Council Designated	5,029,292			5,029,292
Without donor restrictions:				
Temporary (Note 9)		6,162,906		6,162,906
Permanent (Note 10)			2,673,121	2,673,121
TOTAL NET ASSETS	4,706,064	6,162,906	2,673,121	13,542,091
LIABILITIES AND NET ASSETS	\$ 4,798,155	\$ 6,162,906	\$ 2,673,121	\$ 13,634,182

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

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

STATEMENT OF ACTIVITIES

December 31, 2022

	Without Donor Restrictions	With Donor Restrictions (Temporary)	With Donor Restrictions (Permanent)	Total
REVENUE AND SUPPORT				
Interest and dividend income	\$ 148,265	\$ 276,649	\$ -	\$ 424,914
Per capita apportionment	97,096			97,096
Contribution and grants	710			710
Net assets released from program restrictions	225,000	(225,000)		-
TOTAL REVENUE AND SUPPORT	471,071	51,649	-	522,720
EXPENSES				
Program services:				
Church development	21,812			21,812
Related mission partners	62,346			62,346
Program services:				
Administration	380,562			380,562
TOTAL EXPENSES	464,720	-	-	464,720
CHANGE IN NET ASSETS BEFORE OTHER CHANGES	6,351	51,649	-	58,000
OTHER CHANGES				
Realized gain on investments	66,431			66,431
Unrealized gain(loss) on investments	(1,157,904)	(1,210,748)	(819,747)	(3,188,399)
Change in value of split-interest agreements		(5,553)	(3,753)	(9,306)
CHANGE IN NET ASSETS	(1,085,122)	(1,164,652)	(823,500)	(3,073,274)
NET ASSETS, BEGINNING OF YEAR	5,791,186	7,327,558	3,496,621	16,615,365
NET ASSETS, END OF YEAR	\$ 4,706,064	\$ 6,162,906	\$ 2,673,121	\$ 13,542,091

See Independent Accountant's Review Report

The accompanying notes are an integral part of these financial statements.

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

**STATEMENT OF CASH FLOWS
Year ended December 31, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$(3,073,274)
Adjustments to reconcile change in net assets to cash used by operating activities:	
Unrealized loss on investments	3,188,399
Unrealized loss on split-interest agreements	9,306
(Increase) decrease in operating assets:	
Other receivables	(49,356)
Prepaid expenses	(128)
Increase (decrease) in operating liabilities:	
Accounts payable and accrued liabilities	<u>(1,866)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>73,081</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Sale of investments, net	506,109
Change in trust deed notes and grants receivables	<u>-</u>
 NET CASH PROVIDED BY INVESTING ACTIVITIES	 <u>506,109</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	 579,190
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>290,407</u>
 CASH AND CASH EQUIVALENTS, FOR THE END OF YEAR	 <u>\$ 869,597</u>

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

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

1. Organization

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

2. Summary of Significant Accounting Policies

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

Basis of Presentation

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

Accounting

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

Net Assets

- a. **Net assets without donor restrictions** – net assets that are not subject to donor-imposed stipulations. SYNOD has two classes of net assets without donor-imposed restrictions: (1) unrestricted net assets and (2) unrestricted-council designated net assets.

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

Unrestricted-Council Designated. These are comprised of resources that the Synod Commission of Assembly established as being for future program and capital expansion and cash flow resources. For purposes of complying with net assets accounting, this fund is included in unrestricted net assets at December 31, 2020.

- b. **Net assets with donor restrictions** – net assets whose use is limited by donor-imposed time and/or purpose restrictions. SYNOD has two classes of net assets with donor-imposed restrictions: (1) temporarily restricted net assets and (2) permanently restricted net assets.

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

2. Summary of Significant Accounting Policies, continued

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

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

Cash and Cash Equivalents

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

Intentions to Give

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

Investments

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

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

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

2. Summary of Significant Accounting Policies, continued

Fair Value Measurements

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

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

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

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

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

Concentration of Credit Risks

The Synod places its temporary cash investments with high credit, quality financial institutions. At times, such investments may be in excess of Federal Deposit Insurance Corporation insurance limit. The Synod has not incurred losses related to these investments. Cash in one financial institution at December 31, 2022, was \$680,799. The account is \$430,799 at risk.

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

Property and Equipment

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

Income Taxes

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

Use of Estimates

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

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

2. Summary of Significant Accounting Policies, continued

Subsequent Events

SYNOD has evaluated subsequent events through September 29, 2023, in connection with the preparation of these financial statements, which is the date the financial statements were available to be issued. There were no events requiring disclosure as of this date.

3. Trust Deed Notes and Grants Receivables

Trust deed notes and grants receivables of \$52,976 represent funds advanced to churches and other approved religions and community organizations through the Synod's Church Development Fund. The trust deed notes are stated at the unpaid principal balances, less an allowance for doubtful receivables. The trust deed notes are collateralized by mortgages on the respective properties held and title is held by the Synod as a valid lien against the respective properties. Many of the trust deed notes have below market interest rates at the time of issuance and imputed interest is not being calculated on the unpaid principal over the term of the loan. Although interest calculations and prepayment terms have been previously identified in note agreements, the Synod has not always required strict adherence to those terms. As a result, interest is recorded on a received (cash) basis and an allowance has been provided for those trust deed notes which management considers doubtful based on their past due status. At its discretion, the Synod reclassifies some unpaid balances of the "trust deed notes" to "grants receivable" when the notes are determined by management to be completely uncollectible in the interim due to the borrowing church's inability to meet the repayment terms, or the church's deteriorating financial condition. Therefore, grants receivable represents unpaid principal balances that are subordinated liens on church properties and are expected to be repaid only upon church dissolution or sale of the church property.

4. Investments

Significant information about investments at December 31, 2022 is summarized as follows:

Equities	\$7,299,791
Certificates of deposit	612,594
Fixed income funds	4,549,003
Cash and cash equivalents	<u>135,753</u>
	<u>\$12,597,141</u>

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

4. Investments, (continued)

Changes in investments for the year ended December 31, 2022 are as follows:

Beginning balance at January 1, 2022	\$16,290,650
Sale of investments, net	(20,716)
Unrealized loss on investments	(2,968,385)
Realized loss on investments	66,431
Interest and dividend income	424,914
Fees	(30,761)
Fund Transfers, net	<u>(1,164,992)</u>
Ending balance at December 31, 2022	<u>\$12,597,141</u>

5. Split-Interest Agreements

Certain individuals have pledged unconditional support in the split-interest agreements to be paid to the Synod at various, but yet undetermined, future dates. These agreements are managed and held by the Presbyterian Foundation ("the Foundation"), who provided the fair market value of these investments as of December 31, 2022. The split-interest agreements held by the Foundation at December 31, 2022 are as follows:

Distribution income-lump sum	\$ 38,402
Pooled funds with charitable interest	<u>5,812</u>
	<u>\$ 44,214</u>

6. Fair Value Measurements

The table below presents the balances of assets measured at fair value at December 31, 2022 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equities	\$7,299,791	\$ -	\$ -	\$7,299,791
Fixed income funds	4,549,003			4,549,003
Split interest agreements	<u>-</u>	<u>-</u>	<u>44,214</u>	<u>44,214</u>
	<u>\$ 11,848,794</u>	<u>\$ -</u>	<u>\$ 44,214</u>	<u>\$11,893,008</u>

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

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

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2021**

6. Fair Value Measurements, continued

Significant information regarding split-interest agreements classified by the Synod within Level 3 of the fair value hierarchy for the year ended December 31, 2021, is as follows:

Beginning balance	\$ 53,520
Change in value of split interest (unrealized loss)	<u>(9,306)</u>
Ending balance	<u>\$ 44,214</u>

7. Property and Equipment

In 2022, there were no asset purchases that will require to be capitalized. Fixed assets were written off in 2020 due to non-existence.

8. Commitments and Contingencies

Obligations Under an Operating Leases

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

<u>Year ended December 31,</u>	
2022	\$ 6,720
2023	6,720
2024	<u>6,720</u>
	<u>\$ 20,160</u>

Rent expense under the operating lease for equipment for the year ended December 31, 2022 was \$9,122.

Other Commitments

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

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

9. Temporarily Restricted Net Assets

Temporarily restricted net assets at December 31, 2022 consist of the following:

Church development	\$ 4,255,469
McKee Fund	1,218,586
Unitrusts and pooled funds	<u>688,851</u>
	<u>\$ 6,162,906</u>

For the year ended December 31, 2022, net assets released from program restrictions were \$225,000.

10. Permanently Restricted Net Assets and Endowment Funds

Permanently restricted net assets represent contributions which the donor has stipulated that the principal is to be kept intact in perpetuity and only the interest and dividends therefrom may be expended for unrestricted purposes. At December 31, 2022, permanently restricted net assets were \$2,673,121.

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

The Synod classifies as permanently restricted net assets, (a) the original value of the gifts to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Endowment net assets composition by type of fund as of December 31, 2021 are as follows:

	Permanently Restricted
Donor-restricted endowment funds	\$2,652,078
Split-interest agreements	<u>21,043</u>
Total	<u>\$2,673,121</u>

Changes in endowment net assets as of December 31, 2021 are as follows:

	Permanently Restricted
Beginning balance	\$3,496,621
Change in Value	<u>(823,500)</u>
Ending balance	<u>\$2,673,121</u>

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

**NOTES TO FINANCIAL STATEMENTS
December 31, 2022**

11. Employee Benefit Plan

Employees who work a minimum of twenty hours a week are entitled to become members of the Presbyterian Pension and Benefit Plan ("the Plan"), which is a benefit plan administered on behalf of member organizations by the Board of Pensions of the Presbyterian Church (U.S.A.). The Plan provides medical, death and disability, and retirement benefits to its members, and the Synod contributes 25%, 1%, and 11%, respectively, for those benefits. The Synod's contribution is calculated utilizing the greater of the employee's annual salary or the minimum pension participation median salary, as defined by the Board of Pensions. There are no employee contributions to the Plan and the Synod's contributions are made monthly. Information with respect to accumulated benefits and net assets available for benefits, as it relates solely to the Synod's employees, is not available.

Retirement expense for the year ended December 31, 2022 was \$51,515.

SUPPLEMENTAL INFORMATION

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

STATEMENT OF FINANCIAL POSITION BY FUND
December 31, 2022

	Without Donor Restrictions -Unrestricted			With Donor Restrictions - Temporary				With Donor Restrictions - Permanent		Grand Total
	General Operating Fund	Council Designated	Total Unrestricted	Unitrusts and Pooled Funds	Church Development Fund	McKee Fund	Total Temporarily Restricted	Unitrusts and Pooled Funds	Total Permanently Restricted	
ASSETS										
Cash and Cash Equivalents:										
General Operating Fund	\$ 188,798	\$ -	\$ 188,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188,798
Restricted Funds	8,429	-	8,429	66,378	-	605,992	672,370	-	-	680,799
Total Cash and Cash Equivalents	197,227	-	197,227	66,378	-	605,992	672,370	-	-	869,597
Trust deed notes and grants receivable	-	-	-	-	52,976	-	52,976	-	-	52,976
Accounts Receivable-Others	69,835	-	69,835	-	-	-	-	-	-	69,835
Due to/Due from	(1,350,250)	811,506	(538,744)	599,302	290,078	-	889,380	(350,636)	(350,636)	-
Prepaid expenses	419	-	419	-	-	-	-	-	-	419
Investments	851,632	4,217,786	5,069,418	-	3,912,415	612,594	4,525,009	3,002,714	3,002,714	12,597,141
Split interest agreements	-	-	-	23,171	-	-	23,171	21,043	21,043	44,214
TOTAL ASSETS	\$ (231,137)	\$ 5,029,292	\$ 4,798,155	\$ 688,851	\$ 4,255,469	\$ 1,218,586	\$ 6,162,906	\$ 2,673,121	\$ 2,673,121	\$ 13,634,182
LIABILITIES AND NET ASSETS										
LIABILITIES										
Accounts Payable and Accrued Expenses	\$ 92,091	\$ -	\$ 92,091	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 92,091
TOTAL LIABILITIES	92,091	-	92,091	-	-	-	-	-	-	92,091
NET ASSETS										
Unrestricted	(323,228)	-	(323,228)	-	-	-	-	-	-	(323,228)
Unrestricted-Board Designated	-	5,029,292	5,029,292	-	-	-	-	-	-	5,029,292
Temporarily restricted	-	-	-	688,851	4,255,469	1,218,586	6,162,906	-	-	6,162,906
Permanently restricted	-	-	-	-	-	-	-	2,673,121	2,673,121	2,673,121
TOTAL NET ASSETS	(323,228)	5,029,292	4,706,064	688,851	4,255,469	1,218,586	6,162,906	2,673,121	2,673,121	13,542,091
TOTAL LIABILITIES AND NET ASSETS	\$ (231,137)	\$ 5,029,292	\$ 4,798,155	\$ 688,851	\$ 4,255,469	\$ 1,218,586	\$ 6,162,906	\$ 2,673,121	\$ 2,673,121	\$ 13,634,182

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

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

STATEMENT OF ACTIVITIES BY FUND
December 31, 2022

	Without Donor Restrictions - Unrestricted			With Donor Restrictions - Temporary				With Donor Restrictions - Permanent		
	General Operating Fund	Council Designated	Total Unrestricted	Unitrusts and Pooled Funds	Church Development Fund	McKee Fund	Total Temporarily Restricted	Unitrusts and Pooled Funds	Total Permanently Restricted	Grand Total
REVENUE AND SUPPORT										
Interest and dividend income	\$ 28,954	\$ 119,310	\$ 148,265	\$ 111,957	\$ 159,698	\$ 4,994	\$ 276,649	\$ -	\$ -	\$ 424,914
Per capita apportionment	97,096	-	97,096	-	-	-	-	-	-	97,096
Contributions and grants	710	-	710	-	-	-	0	-	-	710
Net assets released from program restrictions	225,000	-	225,000	-	(225,000)	-	(225,000)	-	-	-
TOTAL REVENUE AND SUPPORT	351,760	119,310	471,071	111,957	(65,302)	4,994	51,649	-	-	522,720
Program services:										
Church development	21,812	-	21,812	-	-	-	-	-	-	21,812
Related mission partners	62,346	-	62,346	-	-	-	-	-	-	62,346
Support services:										
Administration	380,562	-	380,562	-	-	-	-	-	-	380,562
TOTAL EXPENSES	464,720	-	464,720	-	-	-	-	-	-	464,720
CHANGE IN NET ASSETS BEFORE OTHER CHANGES	(112,959)	119,310	6,351	111,957	(65,302)	4,994	51,649	-	-	58,000
OTHER CHANGES										
Realized gain on investments	-	66,431	66,431	-	-	-	-	-	-	66,431
Unrealized gain(loss) on investments	(213,742)	(944,162)	(1,157,904)	-	(1,210,748)	-	(1,210,748)	(819,747)	(819,747)	(3,188,399)
Change in value of split-interest agreements	-	-	-	(5,553)	-	-	(5,553)	(3,753)	(3,753)	(9,306)
CHANGE IN NET ASSETS	(326,701)	(758,421)	(1,085,122)	106,404	(1,276,050)	4,994	(1,164,652)	(823,500)	(823,500)	(3,073,274)
NET ASSETS, BEGINNING OF YEAR	3,473	5,787,713	5,791,186	582,447	5,531,519	1,213,592	7,327,558	3,496,621	3,496,621	16,615,365
NET ASSETS, END OF YEAR	\$ (323,228)	\$ 5,029,292	\$ 4,706,064	\$ 688,851	\$ 4,255,469	\$ 1,218,586	\$ 6,162,906	\$ 2,673,121	\$ 2,673,121	\$ 13,542,091

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

Synod of Southern California and Hawaii
Finance Committee Report to Commission of Assembly
October 7, 2023

The Finance Committee met on March 27, May 17, June 12, and September 5, 2023, with a quorum present, and presents the following informational report.

1. Investments

- a. PILP CDs: the CDs that were moved from PILP to Schwab are performing as expected (which is significantly higher than PILP). We established several CDs with different maturity dates, mostly to ensure each CD was fully covered by the FDIC. One already matured in July 2023, and it was reinvested for one year. We expect to evaluate and reinvest for a year as CDs mature, thus establishing a “ladder” of CD investments.
- b. Presbyterian Foundation: The Presbyterian Foundation has met with the Finance Committee as a whole, and a subcommittee of the Finance Committee worked more intensely with the Foundation to develop a comprehensive report on the nature of the various investments with the Foundation. The Committee is currently reviewing the report and will be discussing recommendations from the report which may be brought to future Commission of Assembly or Synod Assembly meetings.
- c. Investment Strategy: The Finance Committee met with an independent investment manager who is a Teaching Elder member of San Fernando Presbytery, and has been the investment manager for San Fernando and San Gabriel presbyteries. The Committee is considering transferring some portion of Synod investments to this manager to gauge the performance of his investments vs. the Foundation’s.
- d. Unrestricted Reserves: One outstanding issue is whether to develop guidelines for draws from unrestricted reserves. The report recently presented to the Committee (see item b above) was an important first step towards this issue, as it gave more clarity to the number of funds that have no restrictions. However, more than 50% of all the assets of the Synod are held in two funds: the Wilshire Fund (which is not restricted) and the Church Development Fund (which was restricted by the Synod, which means the Synod can change it if desired).

- 2. Q2 2023 Financials:** The Finance Committee discussed its responsibility in reviewing financial reports. The reports are presented by the Treasurer and the Treasurer has the primary role of analyzing the reports and ensuring their accuracy. The Finance Committee reviews the reports from a management perspective, including investment performance and spending compared to budget. The Committee reviewed the Q2 financials for 2023, and found no management exceptions.

- 3. Title Transfers:** The Business Manager continues to work with patience and perseverance on transferring titles from the Synod to eligible congregations or presbyteries. This effort, which is years in the making, has faced many hurdles, most sadly of course being the loss of our Synod attorney. We are now finding various ways of facilitating the transfers, including a title company that helped with a Riverside Presbytery church, a new attorney, and, in one case, PILP volunteered to draw up the paperwork as part of a loan application.

- 4. 2024 Budget:** According to the Synod Bylaws, the Finance Committee has no stated role in the development of the budget. The responsibility for budget development is given to a Budget Task Force appointed by the Commission of Assembly. In anticipation of this, the Finance Committee appointed Susan Skoglund to be the linking person between the Budget Task Force and the Finance Committee.

The Rev. Dr. Leon E. Fanniel
Racial Ethnic Pastoral Leadership Scholarship Committee
The Synod of Southern California and Hawaii
CoA Report – October 7, 2023

Greetings and Shalom from the Synod's newly named forty-one-year-old committee! We feel honored and privileged to continue serving our racially and ethnically diverse communities with scholarship funds! Thank you! An extra thank you goes out to Marney for her exceptional work in updating all our correspondence with our new name. The website looks fantastic! We thank you!

Scholarships continue to primarily award students pursuing the M.Div. degree or an equivalent qualification, as well as other programs approved by the Presbytery, as they prepare for various ministry vocations including Pastor, Commissioned Ruling Elder (CRE) and Certified Christian Educator (CCE).

The Rev. Dr. Alfredo Delgado, (TE, Los Ranchos) continues to lead our committee until the end of the year. He has been deliberate in his practice of Mutual Invitation and has skillfully led us in our devotionals. We deeply appreciate his leadership, which is truly exceptional, and his guidance has been invaluable. We will miss his unwavering love for Jesus Christ and his dedication to the students we are privileged to serve.

We have designed specific roles for committee members to guarantee a warm and supportive experience for our visiting students (via Zoom). These members serve as intermediaries during student interviews and inquiries about their applications and ministry aspirations. Additionally, we have developed a liaison template for our members to utilize when they maintain ongoing communication with students throughout the year.

The Presbyterian Mission Agency includes the National Black Presbyterian Caucus, and the southern California chapter of the caucus has been in alignment with REPL since REPL's inception. Recently appointed leadership from the caucus reached out to extend their support, pastoral care resources, and shared vision for advancing REPL's outreach efforts within our presbyteries. We are eagerly looking forward to these ongoing conversations.

With the crucial assistance of our executive, we have begun to recognize that our “class” terms are organized by the year in which the term concludes. As we proceed, we aim to reconcile this information with the COR report. Additionally, we are working towards a more user-friendly financial report to enhance comprehension. Our executive has played a vital role in bridging the gap between these various entities and REPL, ensuring effective communication and collaboration.

REPL recently approved to streamline scholarship awards by directly depositing these awards into the student’s seminary account. The One-Time ACH Deposit authorization form will be used for funds to be securely transferred from the scholarship fund to the account of the student who is receiving the scholarship.

Our faithful committee members meet once a quarter. Our ZOOM meetings are calendar(ed), attended by Mark Hong, organized and friendly. We practice what we preach...Christ is in us, for us, and for all people!

A special thank you to our committee members: Jose Felix Acosta (TE, San Fernando), Hagar Benitez (RE, San Gabriel), Timm Cyrus (honorably retired, TE, Pacific), Alfredo Delgado (TE, Chair, Los Ranchos), Damon Green (RE, Pacific), Jennifer Fraser (TE, Recorder, Santa Barbara), John Moon (TE, San Gabriel), Jeya So (TE, San Diego), Mark Hong (TE, Synod Executive, Los Ranchos) and Narcissis TuckerBishop (TE, REPL Coordinator, Riverside).

By God’s Grace, I remain,

Rev. Narcissis TuckerBishop, MDiv
REPL Coordinator

**Synod of Southern California and Hawaii
Report of the Partnering Grants Committee
to the Commission of Assembly
October 7, 2023**

Since the last Commission of Assembly meeting, your Partnering Grants Committee met once via email to review partnering grant proposals and make the following recommendation to the Commission of Assembly.

RECOMMENDATION FOR ACTION

1. **Approve** funding the partnering grant requests from San Gabriel Presbytery for Interwoven Year 2 at \$25,000 and New Worshipping Community Temple City year 2 at \$25,000
 - with \$69,666 in the account, there are enough funds to cover this request
 - the email vote was 4 yes, 0 no, and 1 recusal because it was coming from that member's presbytery

Attached to this report are:

- 1) The Partnering Grant request from San Gabriel Presbytery for Interwoven Year 2
- 2) The Partnering Grant request from San Gabriel presbytery for New Worshipping Community Temple City year 2



Presbytery of San Gabriel

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Rev. Wendy S. Tajima, Executive Presbyter

Rev. Ally Lee, Stated Clerk for Administration

Elder Steve Salyards, Stated Clerk for Judicial Process

Congregational Partnering Grants Committee
Synod of Southern California and Hawaii

August 22, 2023

Dear Friends,

At its August 7, 2023, meeting, the Commission on Ministry of the Presbytery of San Gabriel reviewed the attached update, and voted to recommend to the Presbytery third-year funding for Interwoven New Worshiping Community. The Presbytery will consider this on September 19, 2023, but I am sending this packet to you in hopes that you will consider the proposal in time for the October 7, 2023, Commission of Assembly meeting. I will be happy to report to you the results of the Presbytery meeting later that night.

The recommendation to the Presbytery is for \$100,000 support from the Presbytery, using the funds from the South Hills Presbyterian Church Legacy Fund, and a request to the Synod of Southern California and Hawai'i Congregational Partnering Grants Program for \$25,000.

It has been a great joy for the Presbytery of San Gabriel to witness the ministry and the growth of Interwoven. True to the goals of 1001 New Worshiping Communities, Interwoven's membership is mostly made up of people who have not been as well-served by the PC(USA), or in some cases by any established church. There is a close family affection among regular attendees, with openness to new folks. The preaching is grace-filled and prophetic, and the vision is far-reaching and well-aligned with the PC(USA)'s Matthew 25 priorities. This ministry is walking a path less traveled, and I applaud the leadership for continuing their vision of inclusivity even when the growing edges can be sharp.

This last December, the Presbytery was happy to ordain Interwoven's organizing pastor, Harlan Redmond, as Minister of Word and Sacrament. Our confidence in Rev. Redmond and the vision of Interwoven is such that the Presbytery is considering a major capital investment in a home base for Interwoven's worship ministry and future community development services. As mentioned in the attached report, Interwoven sees a location best suited to their vision to be a major step forward in their ministry. We are reviewing options now, and hope to make a commitment later this year.

The ministry of Harlan Redmond and Interwoven has brought a new view of God's kin-dom into San Gabriel Presbytery, and for that we are grateful. I thank you for your consideration of our request for continuing funding. Please let me know if you have any questions.

Blessings,

Wendy S. Tajima
Executive Presbyter



Interwoven

A NEW WORSHIPING COMMUNITY

Year 2 Report and 3 Year Forecast

REVEREND HARLAN REDMOND

Interwoven New Worshiping Community

Year 2 Report Year 3 Forecast

I am thrilled to share the incredible journey of Interwoven, a new worshiping community that launched with the approval of the San Gabriel Presbytery in March of 2021! After over a year of strategic planning and waiting for the pandemic to subside, we finally launched on Easter Sunday, April 17th, 2022!

Since our launch, we have faithfully gathered as a community for 67 consecutive Sundays, and we are still going strong! It has been an amazing and transformative journey in ministry, filled with joys, challenges, and pivots. But through it all, God has truly blessed our leadership team and congregation in moving toward our desire to establish an authentic expression of the body of Christ.

The work of the church continues to be a source of excitement and inspiration for us at Interwoven. Our mission is to facilitate a journey of oneness, where we genuinely see and value one another. We've made it a point to take time after service for congregants to connect with each other and foster meaningful relationships that extend beyond our church walls.

At Interwoven, we have developed a framework to meet the diverse ministerial needs of our congregation. Our head, heart, and hands ministries address the spiritual, emotional, and practical needs of our congregation. Through book studies and other spiritual formation activities, we connect with God intellectually (head ministry). We make space for those who are deconstructing and reconstructing their faith journey. Therefore, being intentional about listening to each other's stories, lamenting past hurt and pain, and embracing hope for the future (heart ministry) has been essential to our being woven together.

Since our start, we have been a resource to single mothers and others in distress, connecting them to housing programs and other resources (hands ministry). Our hope is to continue to partner with organizations like Hope Gardens and other parachurch ministries feeding and supporting unhoused people.

Our dedication to meaningful engagement, we understand starts within. We worship on Sundays in the African American tradition of Gospel music, teaching and preaching. We are also making space to increase our understanding of other cultures, listening to the voices and experiences of our Asian American and Latin-American siblings. We have explored and affirmed more openness towards gender equity and LGBTQ members. Together we mourn the pains of the past and envision a brighter future together as a congregation that is made up of people from all ethnic backgrounds and cultures.

We have also begun connecting with youth in Northwest Pasadena, holding our first high school youth mixer. We invited 15 high schoolers from Northwest Pasadena out to bowl, engaging with them, and offering support and understanding during challenging times.

We recently conducted a survey to gauge our progress, and we were delighted to receive an overwhelmingly positive response. One of the many questions the survey asked was “How well do you feel Interwoven is doing in fulfilling its mission of creating an intentional worship space that uplifts the whole person...” The feedback was clear, and over 95% of respondents stated that Interwoven was indeed fulfilling its mission of creating an authentic worship space where people feel seen, valued, and heard. We are committed to improving. Thus, the response from the survey concerning areas of growth included outreach and small groups. Our launch team is strategically working and planning to develop more outreach opportunities and implement small groups starting this fall.

While we celebrate our achievements, we are also aware of the challenges we face, with location being a prominent concern. Though we’ve been blessed to launch at La Cañada Presbyterian Church, our heart is to do ministry in a more urban setting.

With well-attended services, many, if not all, have discovered Interwoven through word of mouth. We are confident that Interwoven’s ministry will continue to flourish with a permanent location that allows us to do a grand launch. A location where we can be more boots on the ground where we worship will increase our reach all the more. Traditionally, church planters will flyer the neighborhood and implement a marketing campaign so that the community knows they are there. We have yet to do so, because we are not sure how long we will be in our current space. We are looking into local spaces in Northwest Pasadena and Altadena. We have also been in conversation with Westminster Presbyterian Church as a possible interim space. We are also inquiring about Eagle Rock Presbyterian Church as a possible location as well. With these concerns, the ministry of Interwoven continues on making strides in fulfilling our mission and purpose as a new worshiping community.

The beautiful part of this journey is that we feel like we’re just getting started. As more people slowly but surely reengage with the post-pandemic church, we are excited to witness the incredible growth and impact of Interwoven. Together, we are creating a worshiping community where everyone feels welcomed, valued, and loved—a place where God’s love is shared, and lives are transformed. We invite you to join us on this adventure as we embrace the future with hope and enthusiasm!

Interwoven Ministry Goals For 2024

- Secure a Permanent location to worship.
- 5-year strategic planning (in progress).
- Host our very own Gospel concert Fundraiser (possible for fall or winter ’23).
- Partner with other churches that are doing felt-need ministries in the community.
- Build a strong and sustainable youth ministry and envision a social enterprise that will teach them job training and leadership skills.
- Launch team retreat.
- Continue to foster and grow our connection with young people in Northwest Pasadena/Altadena.
- Implement additional structured small groups for mutual support and learning about culture, life, and faith.

- Create and sustain a virtual presence, e.g., streaming, social media, podcast.
- Implement a weekly bible study.
- Discern focus areas for service in the community, especially once we identify our permanent location.

Interwoven New Worshiping Community

2023 YTD Actuals and 2024 Forecast

as of June 30, 2023

	<u>June 23 YTD Actuals</u>	<u>June 23 YTD Budget</u>	<u>Actuals- Budget</u>	<u>2024 Forecast</u>
<u>Income</u>				
44100 · General Offering	16,818.00	18,000.00	(1,182.00)	36,000.00
44200 · External Gifts	6,045.00	49,999.99	(43,954.99)	100,000.00
44400 · Fundraising Campaign		3,750.00	(3,750.00)	7,500.00
44300 · Synod Grant		12,499.98	(12,499.98)	25,000.00*
44705 · 1001 Investment Grant		15,000.00	(15,000.00)	30,000.00*
44801 · Presbytery	<u>50,000.00</u>	<u>49,999.98</u>	<u>.02</u>	<u>100,000.00</u>
Total 44500 · Income	72,864.00	149,294.94	(76,386.95)	298,500.00
<u>Expense</u>				
Pastor/Program Salaries	44,924.96	68,000.02	(23,075.04)	137,000.00
Benefits	22,647.60	17,500.02	5, 215.58	35,000.00
Childcare Staff	23,715.50	12,500.00	11,215.50	25,000.00
Worship Staff	23,715.50	26,500.00	(2,784.50)	53,000.00
Professional Expenses	2,448.89	6,000.00	(3,551.11)	12,000.00
Program Expenses	7,426.03	7,500.00	(73.97)	15,000.00
Facilities and custodian	<u>3,640.00</u>	<u>10,750.02</u>	<u>(7,110.02)</u>	<u>21,500.00</u>
Total 55160 · Expense	128,518.48	149,250.06	(20,231.58)	298,500.00

** Synod & PCUSA grants: By the fall of 2025, interwoven is moving toward plans for Eagle Rock Presbyterian Church (ERPC) to become our permanent location, which if approved will provide additional income-producing potential which would replace the need for future grants.*



Presbytery of San Gabriel

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Congregational Partnering Grants Committee
Synod of Southern California and Hawaii

August 22, 2023

Dear Friends,

At its August 7, 2023, meeting, the Commission on Ministry of the Presbytery of San Gabriel reviewed the attached update, and voted to recommend to the Presbytery second-year funding for this new ministry in Temple City. The Presbytery will consider this on September 19, 2023, but I am sending this to you in hopes that you will consider the proposal in time for the October 7, 2023, Commission of Assembly meeting. I will be happy to report to you the results of the Presbytery meeting later that night.

The recommendation to the Presbytery is for \$25,000 support from the Presbytery, and a request to the Synod of Southern California and Hawai'i Congregational Partnering Grants Program for a matching \$25,000.

The update will give you a good idea of the progress the ministry has made. But I would like to add a personal note that this ministry has been an amazing demonstration of God's power to do so much more than we can do on our own. As a reminder, this community was formed when an aging, mostly White church called as pastor a young Indonesian-American leader from a neighboring church who had started a new worship service with a multi-racial, mostly younger membership. The two groups that came together to form this ministry were very different in many ways, the pastor is a first-time Commissioned Ruling Elder, and both groups have had difficult relationships with the Presbytery. There have been challenges, but after ten months of this experiment, this faith community is vibrant, innovative, interconnected, and larger than the two original groups—and this is before their “public” launch! They have developed a new proposed church name that reflects the roots of the original church, with the new life that God has given with this new venture.

This new ministry is on a very promising trajectory. As is our practice, we fund one year at a time, so that we can review carefully the progress of the ministry, though we expect to support them for several years. We are grateful to God for the openness of these two groups to come together as one family of faith, and for the resources of the Presbytery and the Synod to help support them as they grow. Thank you for your prayers and support of this community that gives us inspiration for future approaches to ministry! Please let me know if you have any questions.

Blessings,

Wendy S. Tajima
Executive Presbyter



SUMMER 2023 UPDATE

SUBMITTED TO

San Gabriel Presbytery

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I. OPENING



What an incredible journey it has been. Since our first conversations nearly a year ago, we have experienced the blessing of witnessing how God's will is able to beautifully surprise us. On the whole, the partnership between Westminster Presbyterian Church and the core group that stemmed from The Bridge at Arcadia Community Church has been filled with joy, awe, and wonder. There has been a spirit of hospitality, warmth, and already a sense of family amidst our rich diversity during the relatively brief time we have spent in community and in worship. I am moved by how we have been able to witness God's orchestration of our partnership along every step of the journey together. It is with great, and humble, pleasure that I get to share with you what follows in the pages ahead. Thank you for your willingness to bless this ministry — to support it with your prayers, encouraging words, and finances. As a new worshipping community we fully and gratefully recognize that we could not have enjoyed these blessings without that very support. Thank you. I hope you are encouraged as you read.

II. STRUCTURE

While learning about the leadership structure of Westminster Presbyterian Church (WPC), it became apparent that it would serve as a good foundation upon which to build. Initially beginning the groundwork by working with the existing Session of WPC we made it a priority to fuse the leadership teams together, hosting a leadership retreat, and soon after nominating, ordaining, and installing individuals from The Bridge into leadership. We now have just about equal representation across our Session and Deacon boards, various commissions, Sunday School staff, and Home Small Group leadership. While making seemingly quick work of assimilating, these leaders have worked well together, morale is good, and there is a sense of joint mission. As Commissioned Ruling Elder it has been a great experience to work with them, whether moderating Session meetings, attending and contributing to commission meetings, or supporting our healthy deacons ministry. This sense of healthy collaboration has been to us a sign of God's hand at work.

III. WORSHIP

One area in which we knew we needed to practice some sensitivity, grace, and discernment was the design of the Sunday worship gathering. Beginning on October 2, 2022, we made the shift to reorient the layout of the worshipping space, to introduce a worship band with more contemporary music selections and modern takes on classic hymns. We also shifted to a relatively more informal and interactive feel to the service while still maintaining order in liturgy and reverently observing the sacraments. The small group discussion time that is built into our services, while slightly intimidating at first to some, has given us the opportunity to know each other on a deep and accelerated level. Those who were intimidated at first have grown to cherish those moments as a result. Again, these shifts were introduced with a sense of patience and understanding, and while slightly bumpy at the start, all of these elements have become an established and welcome part of our worship services.

IV. GROWTH

We understood that one true "test" of the vision would be the welcoming of new worshippers into the community. There has been so much appreciation and joy that has come from the immediate growth experienced by both congregations blending together, however we also knew it was our calling to continue to welcome and integrate people from outside of WPC and The Bridge. Though we still have yet to initiate our public launch, we have seen growth by word-of-mouth. We have welcomed a handful of families with young children who have been without a church and searching for the past few years. We have also reached singles who have been either "turned off" or "burned" by the church who have found us to be refreshing. It has been encouraging to witness these individuals make a home of our new worshipping community.

That being said, there has been a tremendous morale boost as a result of how things are growing. Those from The Bridge have had the chance to see the vision expand intergenerationally. Those representing WPC have shared how encouraging it has been to see the number of young families — notably the number of children — in worship. We're currently blessed with over fifteen preschool and elementary children in our midst, many of which had gone without a home church for some time. We are averaging a weekly attendance of 60-65 in Sunday worship.

V. MILESTONES

- OCTOBER 2022**
- **FIRST SUNDAY WORSHIP GATHERING | 10.02.22**
We gathered on World Communion Sunday, worshipped with our new sanctuary arrangement, incorporated the band and new liturgical features, shared in Communion, and took a special offering for Peace & Global Witness.
 - **GAME NIGHT | 10.15.22**
Held a game night to create moments for fellowship across the two congregations. Additional fellowship events include an additional game night and a movie night.
 - **TRUNK OR TREAT | 10.31.22**
Welcomed hundreds from the neighborhood. Featured “The Little Pumpkin” gospel message story. One family started coming to the church as a result.
- NOVEMBER 2022**
- **STEWARDSHIP CAMPAIGN | 11.06.22 - 11.20.22**
Held first pledge campaign and received a generous amount of pledges. The campaign culminated with a church-wide luncheon following the November 20 Sunday Service.
 - **CORE LEADERSHIP DAY-RETREAT | 11.19.22**
Held our first day-retreat on the church campus for team-building and to discuss and refine the mission, vision, and values of the NWC. Began work on an official name for the NWC.
 - **MEET 'N' GREETINGS | VARIOUS DATES**
Gatherings in various homes of congregants were scheduled to introduce people to one another and to meet and share with the new pastor.
- DECEMBER 2022**
- **MEMBERSHIP CLASSES**
Held two class offerings for those seeking membership into the NWC.
 - **CONGREGATIONAL MEETING | 12.18.22**
Voted on Church Nominating Committee which included members from The Bridge
 - **CHRISTMAS EVE & CHRISTMAS DAY SERVICES | 12.24.22, 12.25.22**
Worshipped with a packed house. Congregation came together in fellowship earlier in the month to decorate the space.
- JANUARY 2023**
- **INDUCTION OF NEW MEMBERS | 1.8.23**
Welcomed 24 members to the NWC.
 - **CORE LEADERSHIP DAY-RETREAT | 1.14.23**
Follow-up retreat to finalize decisions on mission, vision, and values.
 - **CONGREGATIONAL MEETING | 1.22.23**
Elected new Elders and Deacons
- FEBRUARY 2023**
- **L.I.F.E GROUPS LAUNCH | 1.29.23**
Our three adult small groups began meeting, covering our 2023 curriculum, “The Story.”
 - **ORDINATION & INSTALLATION SERVICE | 2.5.23**
Held ceremony for new Elders and Deacons including members from The Bridge.

V. MILESTONES (CONT.)

- FEBRUARY 2023**
- **LAUNCHED YEAR-LONG SERIES “THE STORY” | 2.5.23**
Embarked on a church-wide curriculum spanning the whole of Scripture in chronological order. Curriculum spans preschool, elementary, youth, adult small groups, and Sunday sermons.
 - **CHURCH-WIDE “WORK PARTY” | 2.18.23**
Congregants came together to spruce up the church campus.
 - **ASH WEDNESDAY | 2.22.23**
Joined together for our first Ash Wednesday service on the evening of February 22nd. Paused from our curriculum for a special Lenten series, “*Trust Issues*.”
- APRIL 2023**
- **HOLY WEEK 2023**
Palm Sunday, Maundy Thursday, and Resurrection Sunday services were well attended and were filled with reflection and celebration.
 - **CHURCH PICNIC | 4.23.23**
Held a picnic on the big, beautiful lawn, with wonderful weather and bounce houses for the children. Wonderful way to continue momentum post-Holy Week.
- JUNE 2023**
- **RITIAU FAMILY WELCOMES NEW CHILD | 6.5.23**
The Ritiau welcomed their newest addition, Asher Ritiau.
- JULY 2023**
- **CHURCH LUNCHEON | 7.30.23**
Another opportunity for fellowship and connection.

VI. NEW NAME

Another very significant milestone for our community was the decision on an official new name for the NWC. After much prayer and deliberation, the core leadership team knew it wanted to choose a name that honored the heritage upon which the NWC was being built as well as one that symbolized the continued cultivation, growth, and flourishing it longed to witness in the years and generations to come. It also sought to bear a name that would be accessible and significant to the community of Temple City. On June 25, 2023 during its congregational meeting, the congregation voted upon its proposed official name, *Live Oak Community Church of Temple City*.



We have reserved the name with the Secretary of State and hereby submit it to COM for approval pending final acceptance by the State of California.

VII. WHAT'S NEXT?

As anticipated, these milestones did not line-up exactly with our projected timeline however it is encouraging to reflect on all that has transpired since last summer. A significant next step is to register the new name with the Secretary of State at which point we will again connect with the Committee on Ministry for the next steps in making it official. That step will initiate our next phase of a public launch where we expect to design a full-fledged online campaign including a website and social media accounts under the new name. We also have designs to create banners and various signage to give the campus more visibility. For our congregation to be able to share about the church with the surrounding community we will print brochures and business-card-sized invitations pointing people to our church and social media accounts.

In this phase we really hope to become familiarized with the community of Temple City. There are plans for connections with city officials, participation in community events, and volunteering for the needs of the community. We hope to create relationships with local school campuses and businesses as well. WPC has hosted Boy Scout Troop 174 for many years. I recently sat down with our organization representative with two of our elders. We were essentially asked to find ways to present Jesus to the scouts — to integrate ourselves into their meetings, to share about faith, and to welcome them into roles within the life of the church as well.

VIII. BUDGET

We are incredibly grateful for the financial support that has allowed us to experience all of this. We have been pleasantly surprised by the amount of giving that the congregation has committed extending even beyond the amounts that were pledged. While congregational giving has exceeded our expectations, we still have yet to reach the ability to sustain our operations budget without the aid of grant funds. That said, according to our original proposal, we would like to request another year of grant support in the amount of \$50,000 (\$25,000 - San Gabriel Presbytery, \$25,000 Synod of Southern California and Hawaii).

These funds will be utilized to support:

Pastoral and Staff Salaries
Publicity endeavors
Updating Audio/Visual Equipment for online content creation
Additional miscellaneous operations costs

For details on our 2023 operations budget along with a 2-year financial projection
see appendix on page 9.

IX. CLOSING

On a personal level this has proven quite the journey where I have experienced new and deeper levels of learning how to have faith and trust in God. It has also been a beautiful picture of witnessing how God works in the details, from the welcoming and heartfelt appreciation of a new vision by those from WPC, discovering how our desires and convictions for the community align, all the way to those from The Bridge having incredible ties to this campus (i.e. one of our grandparents having been a scout here, young adults having grown-up at WPC and later coming back to the faith at The Bridge years later, to members of The Bridge having gone to the Pasadena City College parent-n-me classes hosted on the WPC church campus when they were little children).

It has also been great to connect with those within the Presbytery. I have had the pleasure of connecting with Wendy Tajima, Ally Lee, and Daniel D. Lee, and have plans to connect with others within the Presbytery like Bong Bringas and Tiffany Ashworth. Larry Ballenger has been a great supervisor and I was pleased when I learned that he was a possible candidate for the role. I have begun my polity course with Dave Tomlinson and have found it insightful and encouraging. I have also enjoyed being connected to Westminster Gardens by way of one of our congregants and have preached at their Sunday Vespers service twice now with another service scheduled for September.

Again, we are so grateful for the support of the San Gabriel Presbytery and the Synod of Southern California and Hawaii. I have alluded to the ways the financial support has been integral, but would like to add that I have been nothing but encouraged by the times I have shared with members of the Presbytery. I understand that, as its been articulated to me, this endeavor in so many ways covers “uncharted territory” and I am grateful for the thoughtful and affirming words I have received as we continue to explore what God has in store for this NWC. I do hope that this brief report has encouraged you all in your decision to support this ministry. There are so many more details and nuances that would further point to occurrences that God alone could have orchestrated, but I hope this snapshot gives you a picture of how that very God is at work in our midst.

Humbly and gratefully,

A handwritten signature in black ink, appearing to read 'Andrew Ritiau', with a stylized, flowing script.

Andrew Ritiau, CRE

New Worshipping Community in Temple City

APPENDIX

We praise God for the surprising ways finances have exceeded our initial expectations. Congregational giving has amounted to significantly more than what was projected. Provided below are the 2023 annual budget, the May financial report vs. 2023 annual budget, and a comparison between the original and current budget projections. Projections for 2024 and 2025 include requests for grant funding along with perceived increases in congregational giving, ministry costs, property tax costs, and employee raises.

2023 BUDGET

Congregation Receipts	
A (Envelope Offering)	69,200.00
B (Loose Offerings)	2,000.00
C (Special Gifts)	500.00
D (Interest Inc.- Endowment AC)	
Total Congregation Receipts	71,700.00
Grants	
G-01 San Gabriel Presbytery	28,000.00
G-02 Synod	28,000.00
Total Grants	56,000.00
Expense Sharing	
E-01 (PCC)	6,120.00
E-02 (Sunrise Church)	15,720.00
E-04 (Chinese Fellowship)	25,200.00
E-07 (Other Plant Use)	0.00
Total Expense Sharing	47,040.00
Total Receipts	174,740.00
Expense	
F - Fellowship	
F-01 (Fellowship)	2,000.00
Total F - Fellowship	2,000.00
H - Pastoral Expenses	
H-01 (Pastor Salary FT)	41,775.00
H-02 (Pastor Housing FT)	24,000.00
H-04-1 (Study Leave) FT	1,160.00
H-07-1 (Reimbursable Expenses FT)	3,120.00
H-08 (Medical Reimbursement)	16,425.80

NWCTC SUMMER 2023 UPDATE

H-10-1 (403b) FT	7,235.25
Total H - Pastoral Expenses	93,716.05
J - Personnel Expenses	
J-01 (Director of Music)	20,000.00
J-02 (Secretary Salary)	0.00
J-07 (FICA & Medicare Withholding)	1,530.00
J-08 (EE Fed & St Withholding)	
J-14 (Employee Medical Reim)	1,620.00
J-17 (Background Checks)	525.00
Total J - Personnel Expenses	23,675.00
K - Worship Expenses	
K-14 (Worship Supplies)	600.00
K-013 (Sanctuary Enhancement)	150.00
K-011 (Guest Musician)	500.00
K-04 (Worship Enrichment)	400.00
K-05 (Pulpit Supply)	600.00
K-06 (Worship Music)	500.00
Total K - Worship Expenses	2,750.00
L - Christian Education	
L-16 (Children's Church Curriculum)	300.00
L-31 (Adult Education Material)	400.00
L-37 (Child Care beyond Sunday)	100.00
L-39 (Retreats/Scholarships/Dep)	200.00
L-40 (Youth Ministry)	750.00
Total L - Christian Education	1,750.00
M - Stewardship	
M-03 (Promotion Expense)	100.00
Total M - Mission & Stewardship	100.00
O - Outreach	
O-01 (Special Events)	600.00
O-04 (Banners)	1,000.00
O-05 (Web-Site)	750.00
O-06 (Community Outreach)	300.00
Total O - Outreach	2,650.00
P - Property & Finance	
P-02 (Utilities)	9,000.00
P-03 (Telephone/Internet)	1,500.00
P-04 (Disposal Service)	3,444.00
P-05 (Custodial Service)	12,000.00
P-06 (Landscape Maintenance)	3,600.00
P-07 (Property Main. Supplies)	1,100.00

NWCTC SUMMER 2023 UPDATE

P-08 (Office Postage & Supplies)	1,000.00
P-10 (Property Taxes)	2,900.00
P-11 (Insurance-LP&D and W. Com)	6,000.00
P-12 (Miscellaneous)	100.00
P-14 (Physical Plant Maintenance)	1,000.00
P-16 (Website Maintenance)	0.00
P-17 (Copier)	600.00
P-19 (Bank Fees)	100.00
Total P - Property & Finance	42,344.00
R - Mission Giving	
R-01 (Budgeted Mission Giving)	1,500.00
R-04 (Missionary Support)	500.00
Total R - Mission Giving	2,000.00
Start up Expenses (Special Account)	6,000.00
TOTAL INCOME	\$174,740.00
TOTAL EXPENSES	176,985.05
Total	-\$2,245.05
Carryover prior year end	\$9,114.00
Surplus	\$6,868.95

MAY 2023 FINANCIAL REPORT VS. 2023 BUDGET

	May 23	Jan - May 23	Annual Budget
RECEIPTS			
Grants			
G-02 Synod	0.00	14,000.00	28,000.00
G-01 San Gabriel Presbytery	0.00	14,000.00	28,000.00
Total Grants	0.00	28,000.00	56,000.00
Congregation Receipts			
A (Envelope Offering)	6,535.00	32,463.00	69,200.00
B (Loose Offerings)	343.00	3,349.00	2,000.00
C (Special Gifts)	4,400.00	5,400.00	500.00
Total Congregation Receipts	11,278.00	41,212.00	71,700.00
Expense Sharing			
E-01 (PCC)	0.00	1,530.00	6,120.00
E-02 (Sunrise Church)	1,310.00	6,550.00	15,720.00
E-04 (Chinese Fellowship)	2,100.00	10,500.00	25,200.00
E-07 (Other Plant Use)	0.00	0.00	0.00
Total Expense Sharing	3,410.00	18,580.00	47,040.00
TOTAL RECEIPTS	14,688.00	87,792.00	174,740.00
DISBURSEMENTS			
F - Fellowship			
F-01 (Fellowship)	0.00	361.26	2,000.00
Total F - Fellowship	0.00	361.26	2,000.00
H - Pastoral Expenses			
H-01 (Pastor Salary FT)	3,481.26	17,406.30	41,775.00
H-02 (Pastor Housing FT)	1,000.00	9,000.00	24,000.00
H-04 (Study Leave) FT	0.00	0.00	1,160.00
H-05 (Pension) FT	141.08	564.32	564.32
H-07-1(Reimbursable Expenses PT)	0.00	0.00	0.00
H-07 (Reimbursable Expenses FT)	0.00	0.00	3,120.00
H-10 (403B)	461.86	3,565.49	6,670.93
H11 Medical/Dental Reimbursement	2,368.82	6,469.28	16,425.80
Total H - Pastoral Expenses	7,453.02	37,005.39	93,716.05
J - Personnel Expenses			
J-01 (Director of Music)	1,666.68	8,382.83	20,000.00
J-07 (FICA & Medicare Withholding)	127.51	511.28	477.18
J-08 (EE Fed & St Withholding)	-93.07	-481.74	1,530.00
J-14 (Employee Medical Reim)	135.00	675.00	1,620.00
J-17 (Background Checks)	8.00	221.00	525.00

NWCTC SUMMER 2023 UPDATE

Total J - Personnel Expenses	1,844.12	9,308.37	24,152.18
K - Worship Expenses			
K-011 (Guest Musician)	0.00	0.00	500.00
K-04 (Worship Enrichment)	0.00	187.43	400.00
K-05 (Pulpit Supply)	0.00	0.00	600.00
K-06 (Worship Music)	280.00	280.00	500.00
K-13 (Sanctuary Enhancement)	0.00	53.89	150.00
K14 (Worship Supplies)	0.00	0.00	600.00
Total K - Worship Expenses	280.00	521.32	2,750.00
L - Christian Education			
L-16 (Childrens Church Curriculum)	0.00	39.17	300.00
L-17 (Children's Church VBS)	0.00	0.00	0.00
L-31 (Adult Education Material)	0.00	-375.58	400.00
L-37 (Child Care beyond Sunday)	0.00	0.00	100.00
L-38 (Material & Supplies)	0.00	0.00	0.00
L-39 (Retreats/Scholarships)	0.00	45.74	200.00
L-40 (Youth Ministry)	0.00	-187.34	750.00
Total L - Christian Education	0.00	-478.01	1,750.00
M - Stewardship			
M-03 (Promotion Expense)	0.00	0.00	100.00
Total M - Stewardship	0.00	0.00	100.00
O - Outreach			
O-01 (Special Events)	0.00	149.90	600.00
O-04 (Banners)	0.00	0.00	1,000.00
O-05 (Web-Site)	41.98	125.94	750.00
O-06 (Community Outreach)	0.00	153.32	300.00
Total O - Outreach	41.98	429.16	2,650.00
P - Property & Finance			
P-02 (Utilities)	1,112.40	4,398.96	9,000.00
P-03 (Telephone)	129.26	522.14	1,500.00
P-04 (Disposal Service)	311.32	1,516.60	3,444.00
P-05 (Custodial Service)	1,000.00	3,200.00	12,000.00
P-06 (Landscape Maintenance)	0.00	1,200.00	3,600.00
P-07 (Property Main. Supplies)	0.00	216.78	1,100.00
P-08 (Office Postage & Supplies)	0.00	122.89	1,000.00
P-10 (Property Taxes)	0.00	1,444.55	2,900.00
P-11 (Insurance-LP&D and W. Comp)	0.00	2,091.00	6,000.00
P-12 (Miscellaneous)	0.00	0.00	100.00
P-14-(Physical Plant Maintenance)	0.00	1,193.82	1,158.98
P-17 (Copier)	0.00	84.07	600.00
P-19 (Bank Fees)	0.00	0.00	100.00

NWCTC SUMMER 2023 UPDATE

Total P - Property & Finance	2,552.98	15,990.81	42,502.98
R - Mission Giving			
R-01 (Budgeted Mission Giving)	0.00	0.00	1,500.00
R-03A (Per Capita)	0.00	-25.00	0.00
R-04 (Missionary Support)	500.00	0.00	500.00
Total R - Mission Giving	500.00	-25.00	2,000.00

RECEIPTS	14,688.00
DISBURSEMENTS	12,672.10
NET	2,015.9

COMPARISONS

ORIGINAL 3-YR PROJECTED BUDGET

	2023 Budget	2024 Budget	2025 Budget
Congregational Giving (Bridge & WPC)	50,000	62,000	74,000
San Gabriel Presbytery	28,000	30,000	30,000
Synod	28,000	25,000	25,000
1001 NWC	10,000	30,000	30,000
Total Grants	66,000	85,000	85,000
Expense Sharing	42,000	42,000	42,000
Total Receipts	158,000	189,000	201,000
Pastoral Expense	96,000	104,000	112,000
Director of Music	20,000	20,000	20,000
Secretary	9,000	9,000	9,000
FICA & Med Withholding	2,000	2,000	2,000
NW Coach	2,000	2,000	2,000
Total Admin	129,000	137,000	145,000
Ministry Expense	12,500	17,000	20,000
Property Expense	37,000	39,000	40,000
Total Expense	178,500	193,000	205,000
RECEIPTS	158,000	189,000	201,000
DISBURSEMENTS	178,500	193,000	205,000
	-20,500	-4,000	-4,000

2023 BUDGET + 2-YR PROJECTED BUDGET

	2023 Budget	2024 Budget	2025 Budget
Congregational Giving	71,700	77,900	85,000
San Gabriel Presbytery	28,000	25,000	25,000
Synod	28,000	25,000	25,000
1001 NWC			
Total Grants	56,000	50,000	50,000
Expense Sharing	47,040	49,000	49,120
Total Receipts	174,740	176,900	184,120
Pastoral Expense	93,700	101,196	109,292
Director of Music	20,000	21,600	23,328
FICA & Med Withholding	2,000	2,000	2,000
Employee Med	1,620	1,620	1,620
Total Admin	117,320	126,416	136,240
Ministry Expense	11,250	17,000	20,000
Property Expense	42,500	46,000	50,000
Start up Expense	6,000		
Total Expense	177,070	189,416	206,240
RECEIPTS	174,740	176,900	184,120
DISBURSEMENTS	177,070	189,416	206,240
	-2,330	-12,516	-22,120

MOTION FROM SPECIAL AND RESTRICTED FUNDS COMMITTEE:

The following motion via an email vote:

To recommend to the Commission of Assembly to approve a grant request to distribute \$15,000.00 from the Matthew 25 Fund to the Presbytery of San Gabriel for the 16 month long growing as a Beloved Community process led by Dr. Tracey Shenell.

The majority of the Committee voted on this motion and all votes were in the affirmative.

Attached is a copy of the grant request which has more details about this proposed program.

Thanks,
Monica

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
APPLICATION FOR USE OF RESTRICTED FUNDS
MATTHEW 25 GRANT REQUEST

1. To Be Completed by Requesting Session, Related Mission Partner or Presbytery		
If application was made to other restricted funds for <u>same program/project</u> , please list fund numbers: N/A	Grant amount requested (must equal or exceed \$500): <div style="text-align: right; font-weight: bold;">\$ 15,000.00</div>	
Have you previously received a restricted fund grant? "No" is the default selection. To answer "Yes" click the "Yes" box.	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Total Program/Project Budget (Please complete budget worksheet): <div style="text-align: right; font-weight: bold;">\$ 25,400.00</div>		
If so, which year did you receive the restricted fund grant? Please enter the year in the box to the right -----> <div style="text-align: right; font-weight: bold;">YEAR >>>></div>		<div style="background-color: black; color: white; text-align: center; font-weight: bold; padding: 2px;">For Synod Use Only – Amount Granted</div>

Applicant name and address (presbytery, church or related mission partner):

Designated program/project contact:

Name Presbytery of San Gabriel

Address 9723 Garibaldi Avenue

City, State, Zip Temple City, CA 91780

Name Wendy S. Tajima

Phone Number (626) 345-4342
Digits only!

E-mail Address wendytajima@sangabpres.org

If applicant is a church (session) or New Worshipping Community (NWC), please provide the following information for the prior calendar year:

Church Membership (or NWC average attendance) _____

Operating Budget _____

Amounts Contributed to Presbytery, Synod and GA (Excluding Per Capita) _____

Proposed Use: This should be responsive to Evaluation Guidelines found in the application instructions. Approved applications receive a one-time grant. Grants must be used within one year of distribution or specified time period stated in this Application.

There are 4 parts to this "Proposed Use" section, listed below; space for your responses begins on the next page. Please limit your response to sections a – d to no more than two pages and indicate where each of your four responses begins by beginning each response with the letter (a, b, c, d) in this manner:

- a) Your response.....
- b) Your response
- c) Your response
- d) Your response

- a) Short Description (briefly describe the program/project for which funding is requested):
- b) Is this an ongoing program/project or a new initiative? (Please explain.):
- c) Are funds being received from other sources to support this program/project? If so, what are the sources and how much?
- d) Background: A more detailed description of program/project, and please indicate partnership with other governing bodies or other entities:

The two pages provided for your responses to these four sections in the "Proposed Use" query begin on the next page.

Please remember that you will use the following two blank pages to answer all 4 of the questions a-d.

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
APPLICATION FOR USE OF RESTRICTED FUND

Proposed Use (Page 1):

a) *Growing as a Beloved Community* is a comprehensive process of leadership development, relationship building, and awareness raising for the Presbytery of San Gabriel to further our efforts towards becoming an anti-racist body of Christ. This process builds on stated goals and prior work of the Presbytery to help our members identify ways that systemic and internalized racism block our ability to develop authentic community that best honors and utilizes the varied gifts God has given to us through our diverse membership. The process includes training several small group facilitators who will help Dr. Tracey Shenell, a proven leader in anti-racism and intersectionality, to lead eight sessions that will be tuned to San Gabriel's character and priorities. These sessions will be preceded and followed by two all-presbytery presentations by Dr. Shenell.

b) As a Matthew 25 presbytery, this process is a major next step in San Gabriel's ongoing efforts to develop deeper relationships across our multicultural membership, and to develop better analytical and response skills that will enable us to move from numeric diversity to inclusion as we seek to fulfill our mission statement:

To expand the Kingdom of God in the San Gabriel Valley by building a relational Body of Christ that ministers to our congregations, each other, and the world.

1. To strengthen, support and equip our congregations in their work of ministry;
2. To take time for each other by worshiping, praying, celebrating, supporting and depending upon one another;
3. To work for the transformation of the valley by sharing our faith in Jesus Christ, becoming a mosaic of Godly diversity in a deeply divided society, and by demonstrating our faith by engagement in public life.

We have been proud of our diversity as a presbytery, and our shared ministry with people of color, especially immigrants, in our communities. We have worked hard to have leadership that represents the diversity of our membership; for instance in a presbytery that is roughly half BIPOC, a little over 40% of our leadership are BIPOC. But many members-- especially those for whom English is not their first language, and those for whom the PC(USA) is not their first church-- have not been as active as we would hope.

We have done work with the Intercultural Development Inventory and examined the ways we “do Presbytery” in an effort to be more welcoming. Our Justice Peacemaking and Mission Committee developed a statement on racism, and a working group on Reparations as an act of reconciliation with the African-American community has led to presbytery-wide discussions and commitments in affordable housing and work with the Indigenous community. We are hoping that *Growing as a Beloved Community* will help us take the next important steps forward. So this particular project is a new initiative, but part of the progression of on-going ministry efforts. We are hoping that we may build funding into our 2024 budget to continue this work for another year, depending on how we assess the effectiveness of this 2023 effort.

c) The Presbytery will contribute an estimated \$8,400, and we will receive \$2,000 in designated donations from individuals. In addition, this process will require significant work on behalf of many leaders in the Presbytery, including an estimated 500 hours from volunteer leaders.

d) This process will be led by Dr. Tracey Shenell, an accomplished church consultant, coach, pastor, and change leader. She has worked with organizations such as Fuller Theological Seminary, New City Church of Los Angeles, The Ministry Collaborative, and the Presbytery of Santa Barbara, who shared their positive experiences working with Dr. Shenell. As with other experiences such as the Intercultural Development Inventory and Immigrant Accompaniment Ministry, we will happily share our experiences with other presbyteries and churches who want to explore this multidimensional, ongoing process of self-exploration and awareness raising.

Growing as a Beloved Community is a year-long process, including:

October 2023-January 2024

- Customizing content and design to characteristics and priorities of San Gabriel Presbytery
- Recruitment and training of small group leaders from among Presbytery membership

February 2024-June 2024

- All-Presbytery presentation at WinterFest, San Gabriel's annual leadership training program
- Eight sessions with interested individuals, including multimedia resources such as film, plenary presentations, small group discussions, and a parallel track of debriefing and consultations with Presbytery leaders and small group facilitators

August 2024-January 2025

- Quarterly follow-up with Presbytery leaders and small group facilitators after completion of eight sessions
- Follow-up with full Presbytery several months after the completion of eight sessions
- Evaluation and decision to plan for Year 2.

Dr. Shenell understands that this is part of an on-going journey with members of San Gabriel Presbytery. For this leg of the journey, the goals are to help deepen relationships through mutual sharing as together we will

- 1) understand what controlling narratives are and their impact,
- 2) deconstruct those negative narratives,
- 3) process the ways we have internalized these narratives and how they have contributed to oppression, and
- 4) create space to begin the journey towards racial justice and healing.

This is an important step towards awareness, but not the end goal. Throughout the process and after the completion of the group sessions, Presbytery leaders will meet with Dr. Shenell to fine tune the process and forecast future work, which will contribute to a second, Presbytery-funded year and/or additional approaches to our Matthew 25 efforts. Even during this process, the Presbytery will continue to support efforts to dismantle other forms of oppression as we continue to seek to be Christ's hands and heart for our community.

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
APPLICATION FOR USE OF RESTRICTED FUND

Budget for Project/Program (Revenue Should Equal Expenses)

Revenue Item	Amount
Individual Contribution(s)	\$ 2,000.00
Presbytery	\$ 8,400.00
Synod Funding Request	\$ 15,000.00
Other: (Describe and list a revenue amount for each additional item over 10% of budget)	
Total Project Revenue	\$ 25,400.00

Expense Item (List and describe each major expense item)	Amount
Consultant fees	\$ 19,350.00
Meeting expenses	\$ 5,600.00
Materials	\$ 450.00
Total Project Expense	\$ 25,400.00

SYNOD OF SOUTHERN CALIFORNIA AND HAWAII
APPLICATION FOR USE OF RESTRICTED FUND

2. Presbytery Comment(s) on Proposals from Local Churches and Related Mission Partners

3. Required Signatures

Clerk of Session or NWC Leader or Related Mission Partner Signer	Church Name or NWC or Related Mission Partner	Signature	Date
Wendy S. Tajima Presbytery Representative	9723 Garibaldi Avenue Temple City, CA 91780 Presbytery Name and Address	 Signature	09/06/2023 Date

Presbytery Representative*	Presbytery Name and Address*	Signature*	Date*
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*Additional Presbytery information and signatures only required for Synod Related Mission Partners

The completed application, with required signatures, should be emailed to the Synod's Business Manager (businessmanager@synod.org) who will forward your application to the appropriate Synod Work Group.



**KPC (Korean Presbyterian Churches)
of
Southern California & Hawaii Synod, PC (USA)**

1880 Crenshaw Blvd., Torrance, CA 90501

TO: Commission of Assembly, Synod
FR: Daniel Changhyun Ko, Chairperson of KPC
CC: Rev. Mark Hong, Executive/Stated Clerk of the Synod
RE: Funding Request for KPC's Program
DT: September 5, 2023

KPC requests the amount of **\$3,000** for the Commission of Assembly's approval and dispensation.

Background:

During the history of the Hanmi Presbytery, the Music Festival had been an annual event. The choirs and Gospel Singer Teams of the local churches came together to offer praise and glory to the Lord through hymns and spiritual songs. The events showcased the dedication and talents of the participants.

Since the KPC took on the role of advocate for Korean churches in the Synod, the Music Festival was organized to lift the spirits of the congregants. The first Music Festival was held at the Korean Good Shepherd Presbyterian Church in November 2017. The program attracted choirs and singing teams from 10 churches and more than 400 attendees. The spirit of the festival continues to live on.

The Second and the Third Music Festival was held at Torrance First Presbyterian Church in November 2018 and Korean United Presbyterian Church in 2019. In these two events, The Korean Presbyterian Women (KPW) and the Korean Presbyterian Men (KPM) were charged with the organization and about 200 singers and 500 attendees from the local churches.

Even during the pandemic, the KPC had its Fourth Music Festival at Torrance First Presbyterian Church again. It was God's blessings for us to be untied once again, and praise God for His faithful guidance during the pandemic.

Rationale:

A quote from Directory of Worship: "... Through the ages and from valid cultures, the Church has developed many other forms of congregational song, accompanied by a great array of instruments. We draw from this rich repertoire in the Service for the Lord's Day, singing glory to God." (W-3.0203)

Korean American Presbyterian Churches are exuberant, praising congregations – a tradition rising from persecution by neighboring nation during the first half of the 20th century. Most Korean Christians recall a biblical story when Paul and Silas were jailed in Philippi, they at midnight were praying and singing hymns to God. (Acts 16: 19 ff.)

Most of the Korean immigrant churches have dedicated the Friday Evening Service for prayer and singing sessions led by Gospel singing teams. Congregants joining in the singing is an active form of personal faith-commitment to the Lord.

Therefore, the upcoming 2023 Musical Festival will unite us in faith and further strengthen our solidarity in life and in the mission of the church: “As you sing psalms and hymns and spiritual songs among yourselves, singing and making melody to the Lord in your hearts” (Ephesians 5: 19).

Expense:

Operation expenses	= \$500
Dinner	\$17 x 400 person = \$6,800
Total	\$7,300

Revenue:

Local Church's Donation	\$2,300
KPC Budget	\$2,000
Total	\$4,300

Report from the Personnel Committee

Oct 2023

On behalf of the Personnel Committee, we have conducted staff reviews and will make recommendation to the Finance Committee regarding staff compensation for 2024.

Additionally, Mark has moved his sabbatical to October. He will be out starting October 1st- November 10th. During that time, Sandy Thoits has graciously agreed to fill in for Mark.

- **Motion: We would like to make a motion to compensate (\$1000) Sandy Thoits for filling in for Mark during his sabbatical.**

Janine Tanahuvia

JUSTICE, PEACE, AND INTEGRITY OF CREATION COMMITTEE OF THE
SYNOD OF SOUTHERN CALIFORNIA AND HAWAII

SPECIAL MEETING

September 16, 2023 at 9:00 AM via Zoom

Minutes

This special meeting had a quorum. Ann Hayman opened the meeting soon after 9 AM on September 16, 2023. There were two grant requests on the agenda listed below.

Those in attendance: Moderator, Ann Hayman; N'Yisrela Watts-Afriyie, Carole Wheeler, Carolyn Harris, Karen Speros, Kathleen Julian.

1) First grant request was from the Faith Presbyterian Church 5075 Campanile Dr. San Diego, CA 92115 for the pay for materials to build beehives. Once the beehives are built they will be donated to low-income bee-keeping families in Mexicali.

The church is requesting \$1250 which is half the cost of the project. The project funding request was approved.

2) The second request was from the United University Church, the Presbytery of the Pacific for a Video Project titled "Jubilee Talk". Total cost of the project is estimated at \$20,000. UUC is requesting \$5,000 from JPIC. They have already secured \$5,000. This project funding request was approved.

A discussion was held on when to hold future meetings. Next scheduled meeting will be Saturday, October 28th. In the 2024 year meetings may be held quarterly.

The meeting was closed with prayer at 9:30 AM.

Respectfully submitted,

Carolyn Harris, Secretary

Synod of Southern California and Hawaii

COMMISSION OF ASSEMBLY

October 7, 2023

REPORT OF THE EXECUTIVE

Mark Hong

By the time you read this report, I may be on the way to or in South Korea to begin what I believe will be the only Sabbatical in forty years of working in the church. You may remember I initially planned to be in one during the summer, but things didn't quite work out the way I had hoped for regarding receiving some coursework from a seminary or college. In hindsight, it worked out for the better since the airfares during summer to South Korea were well over \$3,000, round trip. As of now, I plan to return on November 10, subject to change.

I'd like to thank Wendy Tajima, who will cover for me for the COA meeting and the Boundary Training. I also like to thank Sandy Thoits, who will fill in for me as the Stated Clerk pro tem during my absence.

We celebrate with Frances Lin, as the Presbytery of San Diego ordained her on August 11 to begin her role as the minister of the Words and Sacraments. She started her work as the Presbytery Leader for the Presbytery of Riverside, and without going into detail, I can share with you that she is off to quick work, which has resulted in excellent results. We wish her the best in her new call.

Synod will provide Boundary Training for ninety registrants on October 24, led by the LeaderWise trainers. Teaching Elders must take three hours in the morning and three hours in the afternoon. All others will be required to take the morning session only. The LeaderWise stipulated that we only receive a maximum of ninety participants to control its training. We received ninety registrants within ten days or so, which indicates to me that we may have to consider providing another one sometime next year.

Our Presbyteries are busy electing their Commissioners to the 226th General Assembly in 2024, which will be held in Salt Lake City. In a reversal of the last General Assembly, the Committee work will be via Zoom from June 25 to 27, and the Commissioners will travel to Salt Lake City for in-person Plenaries from June 30 to July 4. The Synod will do its part to support our Presbytery partners as they send their Commissioners.

At this time, I have no update regarding the sexual misconduct lawsuits.

I am being asked to serve on the Committee on General Assembly (COGA). If approved, I will fill in a vacancy with two years left.

I have instructed Heidi and Joanne to see if we qualify for the Employee Retention Credit Program. So far, we have received \$15,843.88.

As the winter approaches and the number of Covid cases rise, I hope all of you take care of your health. This may be a cultural thing, but I have heard that Koreans wear masks not only to prevent infection but more so to prevent infecting others. Let us continue to be mindful of our community to ensure mutual good health.