

First Reading – June 5, 2001
Second Reading and Action - June 7

The Procedures Subcommittee of the GAC Executive recommends the following changes to the *GAC Manual of Operations*:

1. Section V. Committees, A. Delete the current wording for the Personnel Subcommittee and replace with the following:

6. *Subcommittees of the Executive Committee*

a. *Personnel Subcommittee*

(1) Membership

Subcommittee membership shall include:

- a. the chair of the GAC
- b. the vice-chair of the GAC who ordinarily shall serve as chair of the subcommittee.
- c. three additional GAC voting members, currently serving on the Executive Committee, who shall be appointed annually by the chair of the GAC. Consideration shall be given to the skills needed for the work of the subcommittee. These three members shall be appointed with an intent toward multiple year service, to the extent possible, in order to provide needed continuity and balance from the ministries divisional committees.
- d. two additional voting members of the GAC to serve for a two year term on a staggered basis. The members shall be nominated by the GAC Nominating Committee for election by the GAC, with particular consideration for members who have experience in some aspect of personnel management, human resources management or the professional compensation field.
- e. the Executive Director of the council shall be a

corresponding member of the subcommittee, with voice but without vote.

- f. the Personnel Subcommittee shall recommend one of their members for election by the GAC, to serve as a liaison from the GAC to the General Assembly Advisory Committee on Churchwide Compensation.

(2) Functions:

- a. advise and counsel the Executive Director in his/her responsibilities in "supporting the organizational health of the council, the Ministries Divisions and Mission Support Services, and the Presbyterian Church (U.S.A.)" *Organization for Mission*, V.G.1.b.), as well as in his/her responsibility of supervising the staff of the General Assembly Council.
- b. be advised by the Executive Director concerning major changes in staff rationales for the Ministries Divisions, Mission Support Services and the Office of the Executive Director of the General Assembly Council.
- c. ensure that the periodic comprehensive performance reviews of the Executive Director and Ministries Division Directors are conducted as specified in Appendix 10.
- d. conduct an annual performance review of the Executive Director in the years between mid-term and in-depth performance reviews.
- e. implement procedures to follow when a General Assembly Council Executive Director vacancy occurs. (See Appendix 9)
- f. Develop, implement, and oversee the compensation policy and report to the General Assembly Council Executive Committee.
- g. implement and monitor the Churchwide Plan for Equal Employment Opportunity and Affirmative Action (EEO/AA)

- h. Recommend for General Assembly Council Executive Committee action:
 - (1) personnel policies and procedures for the General Assembly Council staff.
 - (2) revisions to the Churchwide Plan for Equal Employment Opportunity and Affirmative action.
 - (3) compensation guidelines within which salaries are administered.
 - (4) salary adjustments for the Executive Director
 - (5) other appropriate actions.
2. Section V. Committees, B. 2. a. Revise the paragraph to read (new language is in *bold italics*):
- b. nominate General Assembly Council voting members for one-year at large terms to the Executive Committee ***and two-year terms on the Executive Committee Personnel Subcommittee.*** Those so elected at the meeting immediately preceding the General Assembly shall assume their responsibilities upon the adjournment of the General Assembly.

Background

The General Assembly Council approved changes in the responsibilities of the Personnel Subcommittee of the Executive Committee at its February, 2001 meeting and referred the changes to the Procedures Subcommittee for enabling *Manual of Operations* changes.

The changes as listed above, also necessitated a change to the responsibilities of the GAC Nominating Committee as indicated in 2. above.

3. Recommendation for changes to Section VII. Election Procedures, E. Absences. New language is in *bold italics*, deletions are shown with a ~~strikeout~~:

E. *Absences*

Ordinarily, two absences, ***without prior notification***, from regular meetings of the General Assembly Council and/or its related boards shall be a basis for recommending to the Stated Clerk of the General Assembly that the position be declared vacant. ~~Requests for an exception to this policy must be in writing to the GAC Executive Committee.~~

4. Add a new F. following E. Absences, and reletter, the present F. as G. as follows:

F. Resignation

“A member of a General Assembly entity who finds it necessary to resign shall send his or her resignation to the Stated Clerk of the General Assembly, who shall notify the entity and the nominating committee or other body that originated the person’s nomination or election. When any member of an entity of the General Assembly (council, commission, unit, division, committee, task force, or any other body) shall resign, or becomes unable to serve because of chronic or permanent physical or mental illness or disability, the Stated Clerk of the General Assembly shall declare the position vacant.” (Standing Rules of the General Assembly, E.1.e.)

Additionally, any GAC member resigning shall send a copy of the resignation to the council chair, Executive Director and chair of assigned division or committee.

G. General Assembly Nominations

5. Revise Section VII. General Assembly Advocacy and Advisory Committees as follows (new language is in ***bold italic*** and deletions are shown with a ~~strikeout~~:

VIII. General Assembly Advocacy and Advisory Committees

The 205th General Assembly (1993) approved the creation of two advocacy committees and one advisory committee. They are:

Advocacy Committee for Racial Ethnic Concerns
Advocacy Committee for Women's Concerns
Advisory Committee on Social Witness Policy

~~Beginning at the close of the 207th General Assembly (1995), the above named committees shall have members as detailed below; elected for a three-year term with a maximum of six years. For those who continue from the similar committees, continuous service is counted.~~

~~The General Assembly Nominating Committee shall nominate the members, and shall monitor the rotation of committee members among the synods.—~~

~~The chairs of the advocacy committees and of the advisory committee shall be elected in the same manner as the chairs of the GAC Ministries Division and MSS committees, i.e., elected by the members of the respective committees.—~~

~~The funding for the meetings of these advocacy committees and advisory committee comes from the per capita budget and is the responsibility of the General Assembly Council.—~~

The Executive Director has the responsibility for the advocacy and advisory committees.

Structural lodgements are in the Office of the Executive Director of the General Assembly Council.

All three groups have direct access to the General Assembly and the General Assembly Council, and their work is coordinated through the Office of the Deputy Executive Director (Organization for Mission). Access to the General Assembly and the General Assembly Council shall be in the form of policy statements, resolutions, study papers, racial involvement reports, a year narrative report, Advice and Counsel Memoranda, and other appropriate correspondence. Advice and Counsel Memoranda shall be developed in consultation with other advisory and advocacy committees as appropriate. The yearly narrative report shall be forwarded to the General Assembly Council Executive Committee for possible comment.

With the exceptions of the members elected by the GAC and the Vice Moderator for Issues of Presbyterian Women, members of the advocacy and advisory committees are nominated by the General Assembly Nominating Committee for election by the General Assembly. Each committee annually elects its own chair.

The chair or designee of the Advocacy Committee for Racial Ethnic Concerns and the chair or designee of the Advocacy Committee for Women's Concerns shall serve as corresponding members with voice but without vote on the General Assembly Council. The chair of the Advisory Committee on Social Witness Policy, when the chair is not already a member of GAC, also shall serve as a corresponding member with voice but without vote on the General Assembly Council. Corresponding members are not assigned to a committee and may attend any committee meeting that is conducting business of interest to them.

Funding for the meetings of the advocacy and advisory committees comes from the per capita budget and is the responsibility of the General Assembly Council.

A. Advocacy Committee for Racial Ethnic Concerns

1. Membership

This advocacy committee shall consist of the following persons:

- *2 African American
- *2 Asian American
- *2 Hispanic
- *2 Middle Eastern
- *2 Native American

- 1 at-large member elected with consideration for special expertise, fast-growing racial ethnic segments, geographic diversity and ethnic balance
 - 1 General Assembly Council Executive Committee Member nominated by the Executive Committee and elected by the General Assembly Council to serve a two-year term so long as such person continues to serve as a member of the General Assembly Council Executive Committee. This voting member fulfills the responsibility of liaison between the General Assembly Council Executive Committee and the

advocacy committee.

* Members of the five racial ethnic caucuses (African American, Asian American, Hispanic, Middle Eastern, and Native American) shall select one member from each caucus to be elected through the General Assembly Nominating process to serve a three year-term with eligibility for one additional term.

2. Accountability:

Staff responsible for the planning and coordination work of the committee shall be appointed by *and accountable to the Deputy Executive Director*.~~the National Ministries Division Director in consultation with the General Assembly Council Executive Director from among the National Ministries Division staff. Such staff shall be accountable for the work of the committee to the office of the General Assembly Council Executive Director.~~

3. Budget. Funding for the work of the Advocacy Committee for Racial Ethnic Concerns comes from the per capita budget except for the staffing costs which are accounted for in the budget of the ~~National Ministries Division~~ *Office of the Executive Director*. The Advocacy Committee shall propose a yearly budget to the office of the Executive Director of the General Assembly Council.

~~3. Lodgement. Physical lodgement of the office shall be with the National Ministries Division. Structural lodgement is in the office of the Executive Director of the General Assembly Council.~~

~~4. Access. The Advocacy Committee for Racial Ethnic Concerns shall have direct access to the General Assembly and the General Assembly Council. Access shall be in the form of policy statements, resolutions, study papers, racial involvement reports, a yearly narrative report, Advice and Counsel Memoranda, and other appropriate correspondence. Advice and Counsel Memoranda shall be developed in consultation with other advisory and advocacy committees as appropriate. The yearly narrative report shall be forwarded to the General Assembly Council Executive Committee for possible comment.~~

4. Assigned Functions:

- (a) Monitor the implementation of racial justice policies and programs relative to racial ethnic concerns.
- (b) Through advocacy maintain a strong prophetic witness to the church and for the church on existing and emerging issues of racial ethnic concern.
- (c) Prepare policy statements, resolutions, recommendations, reports, and

advice and counsel memoranda on racial ethnic concerns to the General Assembly at the request of the General Assembly, the General Assembly Council, or on its own initiative.

- (d) Advise the General Assembly Council on matters of racial ethnic concerns including statements concerning pressing issues, that the council may wish to consider between meetings of the General Assembly.
- (e) Provide advice and counsel to the General Assembly and its committees regarding overtures, commissioners' resolutions, reports, and actions before the General Assembly that impact issues of racial ethnic concern.
- (f) Assist the Advisory Committee on Social Witness Policy in maintaining an up-to-date and accurate compilation of General Assembly policy on racial ethnic concerns and provide information to the church as requested.
- (g) Provide the Stated Clerk, the Moderator of the General Assembly, and the Executive Director of the General Assembly Council with information as they fulfill their responsibilities to communicate and interpret General Assembly policies on racial ethnic concerns.

B. Advocacy Committee for Women's Concerns

5. *Assigned Functions:*

- (f) Monitor the implementation of women's policies and programs relative to women's concerns.

Approved - 6/5/01

**Minutes of the Executive Committee of the
General Assembly Council
of the Presbyterian Church (U.S.A.)**

**Hyatt Regency Hotel – Louisville, Kentucky
February 19, 2001**

CALL TO ORDER

The 79th stated meeting of the Executive Committee was called to order at 9:00 a.m. by Mr. Peter Pizor, Chair

ATTENDANCE

Present for all or part of the meeting were:

Members

Inez Allan, Chair - Worldwide Ministries Division Committee

Joey Bailey, Deputy for Mission Support Services, Corresponding Member

Jack Baugh, Member At Large

Jeffrey Bridgeman, Member At Large

Donald Campbell, Director - Congregational Ministries Division, Corresponding Member

Herb Christ, COGA Member Representative

John Detterick, GAC Executive Director, Corresponding Member

Curtis A. Kearns, Jr., Director - National Ministries Division, Corresponding Member

Adelia Kelso, Member At Large

Kathy Lueckert, GAC Deputy Executive Director, Corresponding Member

Marian McClure, Director - Worldwide Ministries Division, Corresponding Member

Peter Pizor, Chair - General Assembly Council

Syngman Rhee, Moderator - 212th General Assembly, 2000

Doska Ross, Chair - Audit Committee

Carole Rummell, GAC Vice Chair

Lynn E. Shurley Jr., Chair - Congregational Ministries Division Committee

Emily Wigger, Chair- National Ministries Division Committee

Catesby Woodford, Chair - Mission Support Services Committee

Others

Jack Adams, *Presbyterian Layman*

Beth Basham, GAC Staff – Office of the Executive Director

Eric Graninger, GAC, Legal

Nancy Hamilton, GAC, Recorder Sara Lisherness, Congregational

Ministries Division Staff
Gary Luhr, Office of Communications
Paula Kincaid, *Presbyterian Layman*
Victor Makari, Worldwide Ministries Division Staff
Leslie Scanlon, *Presbyterian Outlook*
Gary Torrens, Governing Body Relations
Jerry Van Marter, *The News*

Excused

Clifton Kirkpatrick, Stated Clerk - Office of the General Assembly,
Corresponding Member

OPENING WORSHIP

Ms. Inez Allan led the Executive Committee in Opening Worship with a meditation on Scripture (Amos 5:24 and Micah 6:8) followed by prayer.

WELCOME AND COMMENTS

Ms. Carole Rummell, Vice-Chair assumed the Chair. Mr. Peter Pizor, Chair, welcomed everyone. Each member shared what it was in their lives that they were looking forward to.

**REVIEW AND APPROVAL OF
AGENDA
Action 1-EC-21901**

The Executive Committee reviewed and **VOTED** to **APPROVE** the agenda with the following addition:
Add to Item IV. Report of the Executive Director, item f. Indemnification Issue (Committee of Inquiry).

**APPROVAL OF MINUTES
Action 2-EC-21901**

The Executive Committee **VOTED** to **APPROVE** the following Executive Committee minutes:
September 20, 2000
October 17, 2000 Conference Call, amended by adding Ms. Carole Rummell as among those members in attendance.
January 9, 2001 – Conference Call, amended by adding Ms. Doska Ross as among those members in attendance.

CHAIR'S REPORT

Mr. Peter Pizor, GAC Chair, addressed the Executive Committee on the importance of partnership. He highlighted the accomplishments of the Council in this area:

- COGA/GAC are meeting together during this meeting
- The Chairs and Executives of the six different GA agencies [Office of the General Assembly(OGA), General Assembly Council(GAC), PC(USA) Foundation(FDN), Board of Pensions (BOP),

Presbyterian Investment and Loan Program (PILP), and the Publishing Corporation (PPC)] are meeting on a regular basis to share information.

- OGA, GAC and PILP have corroborated on a strategy for compensation in the Center that will come before the joint meeting of GAC/COGA for action.
- Communication within the building has improved. Mr. Detterick's weekly letter has helped to make this possible.
- External communication has also improved:
 - Publishment of *Glimpses* Magazine
 - Toll Free Three Telephone Numbers
 - Listening has been systematic – visits to Presbyteries and Synods by Mr. Detterick, Mr. Gary Torrens, and Mr. Cliff Kirkpatrick
- New and clearer budget proposals have been developed.

Mr. Pizor expressed his delight with such accomplishments and challenged the Executive Committee members to help the Presbyterian Church (U.S.A.) to become an AD! (Amaze and Delight) church in 2001.

**REPORT OF THE
MODERATOR**

The Reverend Syngman Rhee reported to the Executive Committee on his travels since the last meeting. He continues to wear his robe of messages of encouragement and is welcomed with enthusiasm wherever he goes.

**EXECUTIVE DIRECTOR'S
REPORT**

Mr. Pizor resumed the Chair. Mr. John Detterick, GAC Executive Director, reported. Mr. Detterick brought several actions before the Executive Committee for action. The Executive Committee:

**ACTION 3-EC-21901
Attendance Rationale**

- **VOTED** to **APPROVE** the attendance rationale for the 213th General Assembly (2001) for a total of 421 persons.

**ACTION 4-EC-21901
Corresponding Members to
GA**

- **VOTED** to **APPROVE** the following list of Corresponding Members to the 213th General Assembly (2001) as follows:

Executive Committee Members:

Inez Allan
Jack Baugh Jeffrey Bridgeman
Herb Christ
Adelia Kelso

Peter J. Pizor, GAC Chair
Doska Ross, Audit Committee Chair
Carole Rummell, GAC Vice Chair
Lynn Shurley, CMD Chair
Emily Wigger, NMD Chair
Catesby Woodford, MSS Chair

Others:

John J. Detterick, GAC Executive Director
Gary Luhr, Associate Director GAC Communications
Don Campbell, CMD Director
Curtis Kearns, NMD Director
Marian McClure, WMD Director
Joey Bailey, MSS Deputy
Kathy Lueckert, GAC Deputy Executive Director
GAC Chair Elect
GAC Vice-Chair Elect
*Grady Anderson, Moderator, Advisory Committee
on Social Witness Policy
*Curtis Jones, Moderator, Advocacy Committee for
Racial Ethnic Concerns
*Joanne Sizoo, Moderator, Advocacy Committee for
Women's Concerns
*Dan Sansbury, Moderator, Committee on
Theological Education
Adam Copeland, Co-moderator, Youth Connection
Leslie Chagaris, Co-moderator, Youth Connection

*or designee

ACTION 5-EC-21901
GAC Report to GA

- **VOTED** to **APPROVE** the GAC report to the General Assembly and **FORWARD** it to the GAC for action. Mr. Detterick noted that Mr. Gary Luhr will oversee the publication of an informational joint report of the six General Assembly agencies to the GA

ACTION
6-EC-21901 Resolution on
Indemnification

- **VOTED** to **APPROVE** the following resolution on indemnification of Independent Committee of Inquiry:

RESOLUTION

RESOLVED that the Corporation hereby designates members and staff (including independent contractors) of the Independent Committee of Inquiry as indemnified representatives qualified for indemnification under the bylaws of the Corporation with said designation and indemnification effective on their dates of appointment or contract date as applicable.

BACKGROUND: At its April 26-29, 2000 meeting, the Executive Committee of the General Assembly Council created the Independent Committee of Inquiry (the "ICI") to investigate allegations of child sexual and/or physical abuse occurring in the Democratic Republic of the Congo (formerly Zaire) for the period of 1945-1978. At its October 17, 2000 meeting, the Executive Committee appointed ICI members. If the ICI is to do its work thoroughly and effectively, its members and staff must know they will be indemnified from legal liability and they have asked for verification of indemnification from the Corporation.

ACTION 7-EC-21901
Procedure Subcommittee
Assignment

-- **VOTED to APPROVE** an undetermined extension of time to the Procedures Subcommittee to allow for work to continue on the examination of the stewardship of time of GAC elected members. The Procedures Subcommittee will present periodic progress on this issue to the Executive Committee (refer to Minutes, October 17, 2000, Action 5-EC-101700).

GAC Relationship With the
Advisory Committee on
Social Witness Policy

Mr. Detterick called upon Ms. Kathy Lueckert for a brief report on this issue. Ms. Lueckert reported that in January she participated in a dialogue with members of the Advisory Committee on Social Witness Policy (ACSWP). There was some tension expressed between GAC and ACSWP.

There has been no opportunity for ACSWP to dialogue with GAC. Their present report to the General Assembly contains many financial implications for the GAC. The GAC is expected to fulfill the implications without money to do so. A task force of 2-3 persons was authorized by the Executive Committee at its April 20, 2000 meeting (see Action 19-EC-42000) to explore ways to help clarify the roles and relationships of GAC and ACSWP in order to

- achieve better understanding of each group's activities;
- eliminate possible duplication or overlap;
- find ways to enhance each group's work; and
- encourage improved coordination and communication.

At this time, the work group has not been named. The work group will meet with ACSWP to talk through relationship issues and to find ways to make ACSWP's role more vital. Ms. Lueckert also stated that GAC needs to work with the Advocacy Committees so that they feel they are heard and that it would be beneficial to have elected members involved in this work.

Overview of GAC Meeting

Mr. Detterick presented an overview of the various activities of this GAC meeting including:

- The Joint Meeting of the General Assembly Council and the Committee on the Office of the General Assembly. This is a first time event and could become a standard pattern.
- Theological Reflection with Shirley Guthrie. If theological reflections work well during the meeting, they may be continued. Mr. Detterick asked Executive Committee members to provide him with feedback.
- Friday evening dinner and evening out at the Louisville Slugger Museum.
- Various issues that require action of the GAC.

LIAISON REPORTS **Committee on the Office of the** **General Assembly (COGA)**

Mr. Herb Christ, COGA liaison to the Executive Committee, reported. COGA last meeting was October 4-6, 2000. Highlights follow:

- Gradye Parsons was welcomed as the Director of Strategic Operations in the office of the General Assembly.
- Announcement of Robina Winbush as the Director of Ecumenical and Agency Relations in the Office of the General Assembly. Her duties began on January 1, 2001.
- Discussion of the review and evaluations of the 212th General Assembly (2000). Overall commissioners were pleased with the events and management of the General Assembly. There is an on-going concern regarding the role of advisory delegates for the assembly, particularly youth advisory delegates. The GA breakfast has been renewed and COGA is working for an even better 213th GA (2001).
- Heard a progress report on Middle Governing Bodies Relations.
- Conversation continues with the Military Chaplains

- Council. Progress is being made in our understanding of where this organizations belongs -- GAC or COGA.
- Review the issue of how the Stated Clerk of the General Assembly gets elected. COGA is working on refining this process and a report will come to this General Assembly.
 - Voted that the GAC and OGA will work together and make a recommendation on a balanced and equitable compensation policy. This effort was joined by the Presbyterian Investment and Loan Program. A standard policy will be adopted by at least these three agencies.
 - Approved the position description for the Director of Constitutional Services and authorized the search process to begin.

Advisory Committee on the News

Ms. Carole Rummell, liaison, reported. The Advisory Committee on the News met from January 12-13 at the Westin Hotel in Pittsburgh. Items discussed:

- Review of Editorial Guidelines
 - How and Why the Office of Communication was created
 - Electronic and Digital Distribution of Information
 - Relationship Issues
 - Reporting accurately and remaining faithful and true to the church
 - Expanding the committee by two persons for inclusiveness
- Ms. Rummell stated that dates for next year's meeting are needed early enough so that new members are aware of them and can make arrangements to attend.

Advocacy Committee for Racial Ethnic Concerns

Mr. Jack Baugh, liaison, reported. The Advocacy Committee met in San Francisco from February 15-16.

- Mr. Curtis Jones, Chair, updated the committee on his meetings with Mr. Detterick regarding the committee's concerns about hiring practices, etc. at 100 Witherspoon Street. The dialogue continues.
- Heard a report from a group known as Project Equality. The GAC uses this group to assure that vendors follow the Equal Employment Opportunity practice that the church follows. They publish a book of vendors that follow the PC(USA) standards and will request through GA that all agencies of the GA follow the same process and use the materials they publish.
- Mr. Jones will report to the GAC that they will take three recommendations to the GA to request the GAC to create three different task forces:

- (1) to monitor the implementation of racial justice policies and programs relative to racial ethnic concerns,
- (2) to study (in consultation with the Advocacy Committee on Racial Ethnic Concerns) the disenfranchisement of people of color in the United States' electoral system; and
- (3) to study (in consultation with the Advocacy Committee on Racial Ethnic Concerns) the issue of reparations for African-Americans, Native Americans and Alaskan Natives, Asian-Americans, Mexicans, Puerto Ricans and others who have experienced unjust treatment.

Mr. Baugh echoed Ms. Rummell's statement concerning the need for meeting dates to be determined early next year for the benefit of new executive committee members.

Advocacy Committee for Women's Concerns

Ms. Inez Allan who attended in the place of Ms. Rummell, reported. Ms. Allan expressed her gratitude for being invited to the meeting. She was impressed by the quality of the work of the committee. Subjects of discussion:

- Preparation of GAC and GA reports
- Study of the emerging issues and potential concerns for clergywomen
- Report on the consultation on the doctrine of the Trinity
- Referrals to and from the GA
- Report from the Mission Responsibility Through Investment Committee
- Sexual Exploitation, Sexual Addiction, and Prostitution. A paper on this subject is in progress
- Discussion on AIDS
- Attended a musical drama about Ida B. Wells
- Elected Joann Sizoo as Chair for a second term.

Ms. Allan raised a concern of the committee as to the appropriateness of the GAC member of the Advocacy committee sending a designee to the meetings. Mr. Pizor replied that we

should do whatever is necessary to keep communication flowing between US.REVIEW OF COMMITTEE ISSUES
Congregational Ministries Division Committee (CMDC)

Mr. Lynn Shurley, CMDC Chair, reported on issues before the CMDC committee:

- Two papers will be before the General Assembly as final reports, (1) The Theology of Stewardship, and (2) Entrance Into Pastoral Ministry
- Conversation and suggestion that Eucharist be celebrated weekly in the Presbyterian Center
- Formalize a new curriculum funding formula
- Discussion of way to have better input regarding representation on various boards (Conference Centers, etc.)

so that our diversity and inclusivity needs are met and we have very knowledgeable people on the boards. The three conference centers are in a very strong leadership position currently.

**National Ministries Division
Committee (NMDC)**

Ms. Emily Wigger, NMDC Chair, reported. Items before NMDC:

Spiritual Formation (committee of the whole):

- Paper on the Stewardship of Public Life, Biblical and Theological Perspectives, 2001. This year the report was written by Mr. Doug Oldenburg.

Partnership Subcommittee:

- Presbyterian Council for Chaplains and Military Personnel (Status of Corresponding Members and a Covenant approval to forward to GAC)
- Covenant between Presbyterian Women, GAC, NMD, and Women's Ministries Program Area (draft)
- GAC Representation on the Board of Trustees of Racial Ethnic Colleges that receive money from the Christmas Joy Offering.

Justice Subcommittee:

- Review and renewal of Presbyterian Health, Education, and Welfare Association (PHEWA) covenant agreement
- Review and approve the annual PHEWA network reports
- Information regarding Debt Relief follow up
- MRTI activities
- Action plan for Anti-Racism Training at GA

Evangelism Subcommittee:

- Mustard Seed Fund
- Grants for Farm Crisis Response
- Grants for Rural Communities
- Review criteria for awards
- Report to the General Assembly NMDC will recognize three members of staff (saying good-bye):
 - Bernadine McRipley
 - David Zuverink
 - Jane Parker Huber

**Worldwide Ministries
Division Committee
(WMDC)**

Ms. Inez Allan, Chair, WMDC reported on issues before the committee:

Global Service and Witness Subcommittee:

- Task Force is doing some futuring and visioning for the future
- Self-Development of People has received many letters

regarding the prioritization and ranking process. Ms. Marian McClure met with them and affirmed them. Ms. McClure reported to the Executive Committee on this meeting.

People in Mutual Mission Subcommittee:

- Revised Mission Co-Worker Handbook
- Task Force Report on U.S. Based Mission Personnel
- Property Trust in Pakistan; Ms. Allan has been nominated for another term.
- Transfer of properties both in Pakistan and in Egypt
- Cuba partnership paper.

WMDC will also be reviewing the referrals in progress and final response to referrals.

Action 8-EC-21901
Statement on the Congo

Ms. Allan recommended and the Executive Committee **VOTED** to **APPROVE** that a proposed interim statement on the Congo be forwarded to the GAC through the Worldwide Ministries Division.

Mission Support Services
Committee (MSSC)

Mr. Catesby Woodford, MSSC Chair, reported. Business before the MSS Committee:

- routine items such as property dispersals in India and Pakistan.
- review the Presbyterian Publishing financial issues as a result of the Executive Committee conference call in January.
- Formulation of a Budget Process

Mr. Woodford called upon Mr. Joey Bailey. Mr. Bailey reviewed the budget process for information. The process must be reviewed and approved by MSS and through them, be brought to the GAC for action. If the process is approved, it will necessitate a change to the *GAC Manual of Operations*.

Audit Committee Report

Ms. Doska Ross, Audit Committee Chair, reported. Most of the major work of the Audit Committee takes place in April when they meet with the outside auditors. They will be hearing updates on internal audit projects. The Audit Committee also serves as the Bicentennial Fund Allocation Committee. This service has been extended for another year to account for expenditures from the campaign. Ms. Ross requested that the Executive Committee members encourage participants to expend those funds so that this function of their work can come to a close.

LUNCH BREAK AND

The Executive Committee recessed for lunch at

RECONVENING

approximately 12:00 p.m. to reconvene at 1:20 p.m.

HIGHLAND PARK, ET AL

Upon reconvening, Ms. Carole Rummell assumed the Chair. Mr. Pizor stated that multiple governing bodies have sent communications requesting the GAC take action to address issues arising from a speech at the 2000 Presbyterian Peacemaking Conference by the Rev. Dirk Ficca. Mr. Pizor called upon Mr. Detterick who presented an overview of the issue and a review of options available for response. Available as a panel to answer questions were, Ms. Sara Lisherness, Mr. Victor Makari, and Mr. Eric Graninger. This panel will be available with the addition of Mr. Joseph Small, for the discussion during the GAC plenary on Saturday, February 24. Following review of materials mailed earlier and further discussion, the Executive Committee **VOTED** to **REFER** this issue to the General Assembly Council for action.

Action 9-EC-21901

INTERGRATED STEWARDSHIP
INITIATIVE

Mr. Pizor resumed the Chair and called upon Ms. Lueckert and Mr. Detterick to present the Intergrated Stewardship Report. Ms. Lueckert shared and reviewed the initiative for information and noted that the pilot was approved in concept pending finding the funds. The final report on the initiative will come before the General Assembly Council for action through the Mission Support Services Committee report.

2001/2002 BUDGET UPDATES

Mr. Detterick and Mr. Bailey reviewed the revised 2001 Per Capita Apportionment Budget totaling \$14,01,857, a proposed 2002 Per Capita Apportionment Budget totaling \$14,604,634 and a proposed 2002 Mission Budget and Program in the total amount of \$136,201,624. The 2002 Mission Budget and Program reflects the impact of Partnership Proposals, a 1% Proposal to fund implementation of new ideas, and proposed 2002 budget initiatives. Action on the 2001/2002 budget updates will come before the General Assembly Council through the Mission Support Services Committee.

PERSONNEL SUBCOMMITTEE
REPORT

Ms. Carole Rummell, Personnel Subcommittee Chair, reported. The Personnel Subcommittee met on February 18, 2001. They bring the following recommendations to the Executive Committee. That the Executive Committee

1. Concur with the appointments of the following Presbyterian Church (U.S.A.) Foundation Officers:
 - a. Ms. Anita J. Clemmons, Vice President, Investments

BACKGROUND:

Ms. Clemmons began her career with Merrill Lynch in 1980 as a financial consultant and has held positions in investment management with Payne Weber, Stock Yards Bank & Trust Company, and PNC Bank. She has also held the positions of Senior Vice President, Manager of Trust Department for the Bank of Louisville and Vice President and Chief Operation Officer, Trust Department of Republic Bank and Trust Company.

Ms. Clemmons is a Certified Financial Planner and holds a B.S. degree from the University of Louisville.

b. Ms. Kendra D. Foster, Assistant Secretary

BACKGROUND:

Ms. Foster's experience includes several years of experience in estate planning and charitable deduction planning for high net worth clients as a Senior Associate with the Sebaly, Shillito & Dyer, LPA, Dayton, Ohio, as well as several years of experience as the Supervising Attorney for the Montgomery County Child Protection Unit. Ms. Foster was also an Estate Tax instructor for Sinclair Community College.

Ms. Foster holds a law degree from the Ohio State

University and is a member of the Ohio Bar and the United States District Court for the Southern District of Ohio.

Action 10-EC-21901

The Executive Committee **VOTED** to **CONCUR** with the appointments of Ms. Anita J. Clemmons, and Ms. Kendra D. Foster and **RECOMMEND** concurrence to the General Assembly Council.

2. Concur with the election of Mr. Ken Grant as President of the Presbyterian Church (U.S.A.) Investment and Loan Program, Incorporated, for an additional four-year term. (Recommendation for GAC concurrence will come through the report of the Presbyterian Church (U.S.A.) Investment and Loan Program, Incorporated's report to the General Assembly Council.)

Action 11-EC-21901

The Executive Committee **VOTED** to **CONCUR** with the election of Mr. Ken Grant.

3. Approve of the appointment of Ms. Emily Wigger as Chair

of the mid-term review team for Donald Campbell, Director of Congregational Ministries Division.

Action 12-EC-21901

The Executive Committee **VOTED** to **APPROVE** the appointment of Ms. Emily Wigger and **RECOMMEND** approval to the General Assembly Council.

4. Approve the following actions pertaining to the Personnel Subcommittee of the Executive Committee:

a. That the Personnel Subcommittee be expanded by adding two (2) members from the GAC to serve for a two year term on a staggered basis. The members to be nominated by the GAC Nominating Committee with particular emphasis for members who have experience in some aspect of personnel management, human resources management or the professional compensation field.

b. That the Personnel Subcommittee appointments be made with the intent toward multiple year service to the extent possible in order to provide needed continuity and balance from the ministries divisional committees.

c. That the chair and vice-chair of the GAC serve on the subcommittee with the vice-chair, under normal circumstances, serving as chair of the subcommittee.

d. That the liaison from the GAC to the General Assembly Advisory Committee on Churchwide Compensation be selected from the members of the Personnel Subcommittee.

e. That the functions of the Personnel Subcommittee be expanded to include the development and oversight of compensation policy.

f. That the subcommittee propose salary adjustments for the Executive Director.

g. That the above, if approved, be referred to the Procedures Subcommittee for enabling *Manual of Operations* changes.

Action 13-EC-21901

The Executive Committee **VOTED** to **APPROVE** the recommended actions regarding the Personnel Subcommittee and **RECOMMEND** approval to the General Assembly Council.

**PROCEDURES
SUBCOMMITTEE**

Ms. Doska Ross, Procedures Subcommittee Chair, reported. The Procedures Subcommittee met by conference call on February 13, 2001 and reviewed the following reports to the 213th General Assembly (2001):

- Advocacy Committee for Women's Concerns and Minutes of the following meetings:
 - January 20-22, 2000
 - August 17-20, 2000
 - October 26-29, 2000
- Advisory Committee on Social Witness Policy reports including:
 - Narrative and Referrals
 - Healing and Domestic Violence Consultation and Policy Statement
 - Resolution on Small Arms
 - Resolution on International Year of Dialogue Among Civilizations
 - Resolution on International Year of Mobilization Against Racism, Racial Discrimination, Xenophobia, and Related Intolerance (2001)

 - Resolution on the United Nations Assembly on the Child: The Future of the Child in the 21st Century
 - Human Rights Update
- Response to referrals, reports and recommendations from:
 - GAC
 - CMD
 - NMD
 - WMD

Ms. Ross reported that all entities were provided feedback concerning their reports and she also noted the financial implications contained in the Advisory Committee on Social Witness Policy reports.

The Procedures Subcommittee recommended the following change to the *General Assembly Council Manual of Operations*:

**GAC Manual of Operations
Change
Action 14-EC-21901**

That the Executive Committee receive and forward to the General Assembly Council, as a first and second reading and for approval, the following clarifying changes to Appendix 1 of the *GAC Manual of Operations* (New language underlined, deleted

language has a strike through):

Appendix 1, Section III Officers of the Council, Terms of Office (page 9):

Chair (last sentence)

"The chair during term of office, shall not ~~be eligible for election to~~ hold any other General Assembly Council ~~position~~ elected office unless otherwise specified."

The new sentence would then read:

"The chair, during term of office, shall not hold any other General Assembly Council elected office unless otherwise specified."

Appendix 1, Section III, Officers of the Council, B. Terms of Office (page 10):

"The vice chair, during term of office, shall not ~~be eligible for election to~~ hold any other General Assembly Council ~~position~~ elected office unless otherwise specified."

The new sentence would then read:

"The vice chair, during term of office, shall not hold any other General Assembly Council elected office unless otherwise specified."

Following discussion, the Executive Committee VOTED to

RECEIVE and FORWARD the recommendation to the General Assembly Council.

ADJOURNMENT

Having completed its business for this meeting, Mr. Pizor called upon Mr. Curtis Kearns who closed the meeting with prayer.

Respectfully Submitted,

Mr. Peter J. Pizor, GAC Chair

Mr. John J. Detterick, GAC Executive Director

Approved 6/5/01

**Minutes of the Executive Committee of the
General Assembly Council
of the Presbyterian Church (U.S.A.)**

**Conference Call
April 20, 2001**

CALL TO ORDER

The meeting of the Executive Committee was called to order at 3:00 p.m. by Mr. Peter Pizor, Chair. Mr. Jeffrey Bridgeman opened the meeting with prayer.

ATTENDANCE

Present for all or part of the meeting were:

Members

Joey Bailey, Deputy for Mission Support Services,
Corresponding Member
Jack Baugh, Member At Large
Jeffrey Bridgeman, Member At Large
Donald Campbell, Director - Congregational Ministries
Division, Corresponding Member
Curtis A. Kearns, Jr., Director - National Ministries Division,
Corresponding Member
Adelia Kelso, Member At Large
Clifton Kirkpatrick, Stated Clerk - Office of the General
Assembly, Corresponding Member
Kathy Lueckert, GAC Deputy Executive Director,
Corresponding Member
Marian McClure, Director - Worldwide Ministries Division,
Corresponding Member
Peter Pizor, Chair - General Assembly Council
Doska Ross, Chair - Audit Committee
Carole Rummell, GAC Vice Chair
Lynn E. Shurley Jr., Chair - Congregational Ministries Division
Committee
Emily Wigger, Chair- National Ministries Division Committee
Catesby Woodford, Chair - Mission Support Services
Committee

Others

Martha Clark, GAC, Legal Nancy Hamilton, GAC, Recorder

Gary Torrens, Governing Body Relations
Neal Presa, Member at large - elect

Excused

Inez Allan, Chair - Worldwide Ministries Division Committee
Herb Christ, COGA Member Representative
John Detterick, GAC Executive Director, Corresponding
Member
Syngman Rhee, Moderator - 212th General Assembly, 2000

BANKING RESOLUTIONS
Mary Holmes College
Action 1-EC-42001

Ms. Martha Clark reviewed a bank resolution concerning Mary Holmes College. Following discussion, the Executive Committee, acting ad interim, **VOTED to APPROVE** the following resolution regarding Mary Holmes College:

RESOLUTION

RESOLVED, that the \$182,000 irrevocable letter of credit to the United States Department of Education on behalf of Mary Holmes College be extended for a term of one year to expire March 31, 2002; and

FURTHER RESOLVED, that the actions of the officers to effect previous renewals be and they hereby are ratified and confirmed.

BACKGROUND:

In February 1998, upon recommendation of the TAFO Committee (now MSS) and the National Ministries Division Committee, the Executive Committee of the Presbyterian Church (U.S.A.), A Corporation voted "to provide a \$182,000 irrevocable letter of credit for a term of one year to the United States Department of Education on behalf of Mary Holmes College."

Based on language in the document, **Agreement Between Mary Holmes College and the General Assembly Council (2/99)** which states:

"...by adopting this Agreement, the Church Corporation agrees to extend this letter of credit through February 2002 as needed",

the irrevocable letter of credit was renewed in 1999 and 2000, and needs to be renewed for 2001.

India Bank
Accounts
Action 2-EC-42001

Ms. Clark reviewed banking resolutions regarding India bank accounts. The Executive Committee, acting ad interim, **VOTED to APPROVE** the following India bank account resolutions:CENTRAL TRUST ACCOUNTS

FOREIGN CONTRIBUTIONS ACCOUNT

WHEREAS, new joint operators will be added to the existing Foreign Contributions Account at Citibank, New Delhi, India, now therefore,

Resolution 1.: BE IT RESOLVED that the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation hereby rescinds all previous actions with regard to this trust account; and

Resolution 2.: RESOLVED, that the Board of Directors of Presbyterian Church (U.S.A.), A Corporation (the "Corporation") authorizes Joy Camille Michael, attorney-in-fact for the Corporation in India, and Reverend PU H. Remthanga, attorney-in-fact for the Corporation in India, to act as joint operators of the Foreign Contributions Account at the Citibank, New Delhi, India, with the right to make necessary deposits and withdrawals into the account with both signatures required for a withdrawal over the equivalent of \$5,000 in U.S. dollars; and

Resolution 3.: RESOLVED, that written preauthorization from the Division Director of WMD, or the Director's designee, and reporting to the Executive Vice President of the Corporation or his designee, is required for any withdrawals from this trust account currently established with the Citibank, New Delhi, India.

AND

GENERAL FUNDS ACCOUNT

WHEREAS, new joint operators will be added to the existing General Funds Account at the Indian Overseas Bank, Janpath, New Delhi, India; now therefore,

Resolution 1.: BE IT RESOLVED that the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation hereby rescinds all previous actions with regard to this trust account effective on the date the new signature is officially registered in New Delhi; and

Resolution 2.: RESOLVED, that the Board of Directors of Presbyterian Church (U.S.A.), A Corporation (the "Corporation") authorizes Joy Camille Michael, attorney-in-fact for the Corporation in India, and Reverend PU H. Remthanga, attorney-in-fact for the Corporation in India, to act as joint operators of the General Funds Account at the Indian Overseas Bank, Janpath, New Delhi, India, with the right to make necessary deposits and withdrawals into the

account with both signatures required for a withdrawal over the equivalent of \$5,000 in U.S. dollars; and

Resolution 3.: RESOLVED, that written preauthorization from the Division Director of WMD, or the Director's designee, and reporting to the Executive Vice President of the Corporation or his designee, is required for any deposit to or withdrawal from this trust account with the Indian Overseas Bank, Janpath, New Delhi, India.

AND

COEMAR (Maharashtra & Karnataka) TRUST ACCOUNTS

PROPERTY SALES FUNDS ACCOUNT

WHEREAS, new joint operators will be added to the existing Property Sales Funds Account at the Citibank, New Delhi, India; now therefore,

Resolution 1.: BE IT RESOLVED that the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation hereby rescinds all previous actions with regard to this trust account effective on the date the new signature is officially registered in New Delhi; and

Resolution 2.: RESOLVED, that the Board of Directors of Presbyterian Church (U.S.A.), A Corporation (the "Corporation") authorizes Joy Camille Michael, attorney-in-fact for the Corporation in India, and Reverend PU H. Remthanga, attorney-in-fact for the Corporation in India, to act as joint operators of the Property Sales Fund Account at the Citibank, New Delhi, India, with the right to make necessary deposits and withdrawals into the account with both signatures required for a withdrawal over the equivalent of \$5,000 in U.S. dollars; and

Resolution 3.: RESOLVED, that written preauthorization from the Division Director of WMD, or the Director's designee, and reporting to the Executive Vice President of the Corporation or his designee, is required for any deposit to or withdrawal from this trust account currently established with the Citibank, New Delhi, India.

AND

GENERAL FUNDS ACCOUNT

WHEREAS, new joint operators will be added to the existing General Funds Account at the Indian Overseas Bank, Fort Branch, Mumbai, India; now therefore,

Resolution 1.: BE IT RESOLVED that the Board of Directors of the Presbyterian Church (U.S.A.), A Corporation hereby rescinds all previous actions with regard to this trust account effective on the date the new signature is officially registered in New Delhi; and

Resolution 2: RESOLVED, that the Board of Directors of Presbyterian Church (U.S.A.), A Corporation (the "Corporation") authorizes Joy Camille Michael, attorney-in-fact for the Corporation in India and Reverend PU H. Remthanga, attorney-in-fact for the Corporation in India, to act as joint operators of the General Funds Account at the Indian Overseas Bank, Fort Branch, Mumbai, India, with the right to make necessary deposits and withdrawals into the account with both signatures required for a withdrawal over the equivalent of \$5,000 in U.S. dollars; and

Resolution 3.: RESOLVED, that the written preauthorization from the Division Director of WMD, or the Director's designee, and reporting to the Executive Vice President of the Corporation or his designee, is required for any withdrawal from

this trust account with the Indian Overseas Bank, Fort Branch, Mumbai, India.

BACKGROUND:

Due to staffing changes in India, bank accounts need to be updated.

**COMMENTS TO THE
GENERAL ASSEMBLY
Action 3-EC-42001**

The Executive Committee reviewed comments prepared by the Staff Leadership Team to be sent to the 213th General Assembly (2001) from the General Assembly Council. After review and modification the Executive Committee, acting ad interim, **VOTED** to **APPROVE** the following comments on overtures (attached) with the dissent of Mr. Jeffery Bridgeman from the comment on Overture 01-41:

01-02
01-07
01-10
01-11
01-21
01-24
01-25
01-39
01-41
01-49
01-58
01-61

**GENERAL ASSEMBLY
ISSUES
GAC Attendance
Rationale for GA
Action 4-EC-42001**

Ms. Kathy Lueckert presented a revised General Assembly Council GA attendance rationale for the 213th General Assembly (2001). The revised rationale calls for an increase of nine persons which include the Thuma Mina Mission Theatre Company and additional support for the newsroom. The Executive Committee, acting ad interim, **VOTED** to **APPROVE** the revised rationale of 430 persons.

**Corresponding Member
to General Assembly
Action 5-EC-42001**

Ms. Lueckert reported that she had received a request to designate Ms. Barbara Wheeler, Auburn Theological Seminary President, to be a corresponding member to the 213th General Assembly. By receiving such a designation, Ms. Wheeler will be able to speak to the renewal of the covenant agreement between Auburn Theological Seminary and the Presbyterian Church

(U.S.A.).

The Executive Committee **VOTED** to **APPROVE** the request.

GENERAL ASSEMBLY
COUNCIL ISSUES
GAC Meeting 6/01

Ms. Lueckert shared the following schedule for the June 2001 General Assembly Council Meeting:

Monday, June 4 - Personnel Subcommittee Meeting beginning with dinner at 5:30 p.m.

Tuesday, June 5 – Executive Committee Meeting, GAC Opening Plenary - 3:30 p.m., Appreciation Dinner - 6:00 p.m.

Wednesday, June 6 - Divisions/Audit Committee Meetings (11:30 a.m. - 1:30 p.m. Group lunch and theological reflection with the Rev. Anna Case Winters)

Thursday, June 7 - GAC Plenary

Friday, June 8 - Executive Committee Transition Meeting from 8:00 a.m. - 11:00 a.m.

Executive Committee
Retreat

Ms. Lueckert reported that the Executive Committee Retreat will be held in Solvang, California from July 19-21, 2001. The closest airport is in Santa Barbara.

AUDIT REPORT

Ms. Doska Ross, Audit Committee Chair, reported that she has received a very good report from our external auditors.

ADJOURNMENT

Mr. Pizor called upon Ms. Adelia Kelso who closed the meeting with prayer.

Respectfully Submitted:

Mr. Peter J. Pizor, GAC Chair

Mr. John J. Detterick, GAC Executive Director

**GENERAL ASSEMBLY COUNCIL COMMENT ON
OVERTURE 01-02**

Comment in Brief: The General Assembly Council advises the 213th General Assembly that the concerns expressed in Overture 01-02 are addressed and will be supported through the adoption of the recommendations from the report "Renewing the Commitment: A Churchwide Mission Strategy for Ministry in Higher Education (22.086)."

Rationale: The report establishes a church-wide mission strategy for ministry in higher education with one section specifically dedicated to envisioning a ministry balanced across racial, cultural and gender lines.

**GENERAL ASSEMBLY COUNCIL COMMENT ON
OVERTURE 01-07**

Comment in Brief: The General Assembly Council would like to bring to the attention of the 213th General Assembly the fact that Church wide Personnel Services of the National Ministries Division has gathered a team of governing body persons and seminary faculty presently involved in CLP training and asked them to prepare model curricula and other resources to offer to presbyteries. It is hoped this resource will be available to the presbyteries in a print document as well as on the PCUSA website by June 2002. It would seem preferable to trial this approach before resorting to "regulation," and based on this premise it is requested that the Assembly take no action on this overture.

Rationale: Church professionals at all levels of the denomination affirm the concern that preparation of Commissioned Lay Pastors (CLP) should be full and carefully guided, resulting in evidence of competency. There is also reasonable consensus that the best way to achieve this is through the provision of resources rather than setting up a national system of standardized testing.

COMMENT ON OVERTURE 01-10 - On Exploring Methods to Ensure That All Churches in the Denomination Assume Financial Responsibility for Support of Our Theological Seminaries

Comment in Brief:

The Committee on Theological Education (COTE) supports, and wholeheartedly affirms, congregations' voluntary

participation in the Theological Education Fund (TEF). The General Assembly Council recognizes the suitability of COTE's plan and encourages churchwide support of the TEF.

Rationale: Upon reunion of the United Presbyterian Church (UPCUSA) and the Presbyterian Church in the U.S. (PCUS) in 1983, the Special Committee on Theological Institutions (CTI) was appointed. Among other tasks assigned to CTI was that of recommending how theological institutions would be funded in the reunited Presbyterian Church (U.S.A.). Given the different patterns of funding in the former denominations (seminaries related to the UPCUSA received funding through the General Assembly mission budget and PCUS seminaries received funding from the synods), the Special Committee proposed a new way to provide denomination-wide support for theological institutions related to the newly formed PC(USA).

When the CTI report, with recommendations, was presented to the 198th General Assembly in 1986 very few amendments were made by the Assembly prior to approval of the Theological Education Fund (1% Plan) as proposed by CTI. One significant change was the addition of the word "voluntary" between the words "congregational" and "contribution".

In spite of overtures challenging the new funding plan in both 1986 and 1987, the TEF (1% Plan), as amended, was affirmed by vote of two General Assemblies. The 198th General Assembly voted to establish the Special Committee to Study Theological Institutions. In their report to the 205th General Assembly in 1993 that Special Committee reaffirmed earlier decisions related to the Theological Education Fund (TEF). The 205th General Assembly voted to "urge congregations to participate fully in the Theological Education Fund (1% Plan)". In their report to the Assembly the Special Committee to Study Theological Institutions made the following comment – "The special committee urges sessions and pastors to enable theological institutions to build the widespread lay support they need to undergird theological education in the next century. In part, this means greater and more consistent effort by presbyters and sessions to interpret the Theological Education Fund (1% Plan)."

Since 1993 there has been a 24.96% increase in TEF receipts. During that same period of time contributions to the basic mission budget of the PC(USA) decreased by 10.63%. In 2000 TEF receipts totaled \$2,790,859 which, for the first time, exceeds the total of monies provided for support of theological institutions by the General Assembly and synods prior to implementation of the new funding plan. Furthermore, for the first time in recent

years the number of congregations that contributed to the TEF increased during 2000. However, the lack of significant growth in the number of congregations participating in the 1% Plan continues to be a serious concern for COTE. Indeed, the Committee is in agreement with the assertion of the overture that addressing "this problem is one of the most critical needs of the church."

To that end COTE has implemented a plan of working with representatives throughout the church, both locally and regionally, to increase congregational awareness of and participation in the 1% Plan. COTE welcomes the partnership of interested individuals and groups in this effort, and the Committee believes the information in the overture can help the denomination be more aware of the opportunity congregations have to support the important work of theological education. The Committee is also eager to receive suggestions for approaches which could possibly ensure increased congregational support.

COMMENT ON OVERTURE 01-11

The General Assembly Council concurs with the comment submitted by the Committee on the Office of the General Assembly.

COMMENT TO OVERTURE 01-21

Comment in Brief: Contrary to what is stated in this overture, the General Assembly Council's commitment to increase budgetary support for church development has had positive results as documented in its Report to the 212th General Assembly. In fact, the amount of that increase is greater than the total amount this Overture seeks for church development funding meaning this overture would effectively reduce overall funds available for church development and redevelopment. The concern expressed in this overture should be referred to the Council for its continuing budgetary consideration but without a prescribed formula for implementation.

Rationale: The 211th General Assembly's action was far more extensive than simply adding \$500,000 to the 2000 budget for Mission Program Grants as implied in this overture. In fact, part of the action voted by the 211th General Assembly was specifically intended to "establish a systematic means whereby funds would be increased for all forms of church development." In order to ensure that a steady stream of new monies was available the Council pledged to "commit to church development (Mission Program Grants specifically) a standing allocation

of 35 percent of dollars representing a year-over-year increase in Shared Mission Support (Unrestricted) to the General Assembly.” An amount equivalent to this increase has been added each year since this commitment.

As reported to the 212th General Assembly the Council’s 2001 budget represents a significant increase in church development (Mission Program Grants) funding. To quote from last year’s report *“The General Assembly Council 2001 Budget ... includes an additional \$1 million allocated to grants for new church development and redevelopment. This additional funding represents approximately a 30 percent increase in the amount of funds available for new church development and redevelopment. In addition, this \$1 million increase is approximately 6 percent of the total unrestricted funds available to the General Assembly Council. It is the General Assembly Council’s intent to maintain or increase this funding level in the 2002 budget.”* As is obvious from this analysis, the amount used to increase funding available for church development is greater than the amount that this Overture is asking for, in other words approving this Overture would effectively reduce funding for church development and redevelopment.

COMMENT 01-24 - On Amending G-6.0202 to Restore Theological Language for the Description of Pastors and Associate Pastors.

Comment in Brief: Overture 01-24 would provide a traditional yet inclusive introduction to the pastoral office based on scripture, Reformed theology, and the historical understanding of American Presbyterians. Such a traditional Presbyterian articulation would be useful in ecumenical conversations regarding our church’s understanding of ordained office and “oversight.” If the commissioners affirm the value of additional language to define the role of ministers of Word and Sacrament, the Office of the General Assembly, in concurrence with the comment of the Advisory Committee of the Constitution, encourages the use of the text from the *Book of Order* of The United Presbyterian Church in the United States of America. (1982-83, paragraph 38.02).

Rationale: From the first General Assembly of the Presbyterian Church in the U.S.A. in 1789 until Presbyterian Reunion in 1983, the church constitutions of both the northern and southern streams of American Presbyterianism included versions of the proposed introduction to the role of ministers of Word and Sacrament:

The description uses among other titles “bishop.” A footnote following the term “bishop” observed: “As the office and character of the gospel minister is particularly and fully described in the Holy Scriptures, under the title of bishop; and as this term is peculiarly expressive of his duty as an overseer of the flock, it ought not to be rejected.”

In both the northern and southern streams of the church, the statement was amended before Reunion to note the exclusive language and to deal with the possible hierarchy implied with “first

in the church.” With Reunion in 1983, a new *Book of Order* was adopted by the PC(USA). Attempts had been made to create a leaner volume, and in that effort the description of the pastoral office had been pared away. There is no record of any theological argument having been made concerning this omission, either favoring or opposing the change. If the commissioners affirm the value of additional language to define the role of ministers of Word and Sacrament, the Office of the General Assembly, in concurrence with the comment of the Advisory Committee of

the Constitution, encourages the use of the text from the *Book of Order* of The United Presbyterian Church in the United States of America. (1982-83, paragraph 38.02).

In 1987, as a result of the approval of Overture 100-86 to the 198th General Assembly (1986), a task force was appointed to undertake a study of the theology and practice of ordination. This group submitted its report to the 204th General Assembly (1992).¹

Calling on the reunited church to “overcome differences in historical understanding of the meaning of the offices,”² the task force made as one of its recommendations that the historical definition of the pastoral office be restored to the *Book of Order*. The task force observed that restoration of this historical definition was “foundational” to their proposal for clarifying the varying roles of ministry in the church.

Following a period of churchwide study, recommendations arising from the work of the task force were presented to the 209th General Assembly (1997). These included an amended, gender-inclusive version of “The Historical Definition of the Pastoral Office.”³

The restoration of the section on the pastoral office was not approved. In debating this latter recommendation, two principal objections were voiced. The phrase “first in the church” was found objectionable by some. Others were suspicious of the adoption of the term “bishop” in light of a proposal before the same assembly to recognize an office of “bishop” as part of a covenanting agreement with other members of the Consultation on Church Union [COCU]. The COCU proposal had been defeated by a majority of presbyteries during the preceding year.

Since 1997, the *Book of Order* has opened its descriptions of elders (G-6.0301) and deacons (G-6.0401) with depictions of the gifts required for these offices as identified in Scripture. The description of the office of minister of Word and Sacrament begins instead with governmental responsibilities required under Presbyterian polity (G-6.0201).

COMMENT ON OVERTURE 01-25 - On Communicating to Pastors that the “Left Behind”

¹ *Minutes of the 204th General Assembly (1992)*, I, p. 1024-92.

² *Ibid.*, p. 1026.

³ *Minutes of the 209th General Assembly (1997)*, I, p. 381-2.

Series is Based on an Interpretation of the bible that is Not in Accord With our Reformed Theology

Comment in Brief: Intent of 01-25 has been answered by response to 00-51.

Rationale: In response to Overture 00-51 from the 212th General Assembly (2000) concerning eschatology, the millennium, the second coming of Christ, and the judgment, the Office of Theology and Worship has produced a resource that will be available at the 2001 General Assembly. Posted on the PC(USA) website is a General Assembly statement related to these issues: "Eschatology: The Doctrine of Last Things," commended to the Presbyterian Church as an "interpretive study of the doctrine of eschatology" by the PCUSA's 118th General Assembly (1978). (<http://www.pcusa.org/taw/Leftbehind.htm>). These resources will provide instruction where dispensational theology may be causing confusion among Presbyterians.

COMMENT ON OVERTURE 01-39: On Strengthening Presbyterian Social Witness at the General Assembly Level.

COMMENT IN BRIEF:

The General Assembly Council adopted a Process for Review of GAC Programs and Services in 1998. All GAC programs, including all social witness program areas, are being evaluated as a result of this action. Given this stated commitment of the General Assembly Council to review carefully all mission programs, including those which support the church's social witness, and in light of the process that is currently in place and underway for assessing the effectiveness and viability of these programs, the General Assembly Council suggests that Overture 01-39 be answered by the following statement:

The 213th General Assembly

1. Expresses appreciation to the Presbytery of Savannah for its interest in the social witness of our Church;
2. Endorses the General Assembly Council's current process for program review of all programs as the best means of determining program effectiveness and efficacy;
3. Encourages the General Assembly Council, in its review of all of the mission programs for which it is responsible, to be sensitive to the ways that each program contributes to the holistic mission of the church, as described in the "great ends of the church," as well as in other portions of the *Book of Order* and the *Book of Confessions*.

BACKGROUND:

In adopting the *Organization for Mission of the Presbyterian Church (U.S.A.)*, the General Assembly established four Priority Goals to guide the General Assembly Council in fulfilling the church's mission. They are Evangelism, Justice, Spiritual Formation and Partnership. They are not listed in any order of priority, but represent the General Assembly's attempt to affirm the holistic nature of the Gospel and of the Church's mission.

The General Assembly proceeded to identify certain aspects of the role of the General Assembly

Council

in overseeing the implementation of the mission directions established by the General Assembly, including the following:

- “The primary purpose of the General Assembly Council is to lead and coordinate the total mission program. It will cultivate a style of work that emphasizes
- permeable boundaries between Ministries Divisions and among areas
 - flexible deployment of resources to match changing needs
 - allocation of funding to reflect stated priority goals
 - concluding as well as initiating programs...”

The General Assembly Council carries out its responsibilities under the day to day leadership of the Executive Director, who as the GAC Manual of Operations states,

“...reports to the executive committee and the General Assembly Council and provides direction, leadership, and coordination for the system as a whole...The Executive Director shall monitor all programs and projects as to their continued viability, and has the authority to recommend stopping or adjusting funding of such programs and projects that are not performing as expected or when the “value added” to mission is in question.”

As a means of exercising these responsibilities, in cooperation with the Ministries Divisions and the other members of the General Assembly Council’s Staff Leadership Team, the Council has established a policy stating that “Each (Ministries Division) committee within every three years shall assess and review its programs, using a formal internal review process developed by the office of the Executive Director.”

That review process is currently being implemented with the intent to provide an assessment of the effectiveness and viability of every program within the General Assembly Council’s Divisions, Advisory and Advocacy Committees, Mission Support Services and other structures for which the Council is responsible. As set forth in *Appendix 11* of the *Manual of Operations of the General Assembly Council*, this regular review and evaluation of all programs is designed

“to discern the extent to which the program or service:

1. Achieves its goals,
2. Reaches its intended audience,
3. Is found to be useful or worthwhile to its intended audience(s),
4. Meets the needs of the church,
5. Needs improvement or new direction,
6. Exercises good stewardship of its resources,
7. Coordinates its work with other programs and services in the building,
8. Is aware of and adjusts to the changing context in which its work takes place,
9. Builds trust and partnership between General Assembly and other governing bodies,
10. Is most effectively carried out at the General Assembly level.

In addition to this ongoing review and evaluation process, the Council is responsible to propose to the General Assembly annually certain goals and priorities for each budget year and a budget

that allocates resources in such a way as to insure the attainment of those goals.

**GENERAL ASSEMBLY COUNCIL COMMENT ON
OVERTURE 01-41**

Overture 01-41. On Directing the National Ministries Division to Offer Transformational Resources to Those Who Struggle With Sexual Purity and Report to the 214th General Assembly (2002) - From the Presbytery of San Joaquin.

Comment in Brief: The General Assembly Council advises that the 213th General Assembly answer Overture 01-41 by approving the following statement and instructing the Congregational Ministries Division to include it in the resources being prepared by them in response to Overture 00-38 from the Presbytery of San Francisco.

The Church, Sexual Healing and Transformation in Christ

The 213th General Assembly offers the following word of affirmation and challenge to the individual members, sessions and congregations of the Presbyterian Church (U.S.A.) as they minister to those who struggle with transformational issues in the area of their sexual lives:.

We believe, with Scripture, that “God is able to do far more abundantly than we could ask or think,” and that God wills us all to be a part of the ‘New Creation’ which is possible in Jesus Christ.

We believe that this hope of transformation involves all of life, and we express our concern over divisions within the church that continue to be exacerbated by efforts which focus narrowly upon sexuality as the primary locus for defining purity of life.

We call attention to the action of the 211th General Assembly (1999) regarding “conversion therapies,” an approach related to “transformational ministries,” each of which, in its own way, is designed, primarily, to bring about a reversal of sexual orientation and behavior in those who are self-identified as homosexual, and who express a desire to change:

“The 211th General Assembly (1999) of the Presbyterian Church (U.S.A.):

1. Affirms that the existing policy of inclusiveness welcomes all into membership of the Presbyterian Church (U.S.A.) as we confess our sin and need for repentance and God’s grace. In order to be consistent with this policy, no church should insist that gay and lesbian people need therapy to change to a heterosexual orientation, nor should it inhibit or discourage those individuals who are unhappy with or confused about their sexual orientation from seeking therapy they believe would be helpful/
2. Affirms that medical treatment, psychological therapy, and pastoral counseling should be in conformity with recognized professional standards.”

Previous General Assemblies have noted that there is still no conclusive evidence clarifying the origin and basis for sexual orientation, or that “transformational/conversion therapies” or “transformational ministries” are effective in bringing about lasting reversals in sexual orientation.

We should not reject the possibility of such change out of hand, but neither should we be blind to the dangers of offering false hopes. Given the complex realities surrounding the issue of sexual orientation, we join previous General Assemblies in declining to adopt as policy a

position that would place the General Assembly on only one side of the ambiguities that remain.

COMMENT ON OVERTURE 01-49. On Affirming the Great Ends of the Church as the Definitive Statement of the Priorities for the PC(USA). From the Presbytery of Baltimore.

Comment in Brief. The General Assembly Council’s programmatic work encompasses all of the Great Ends of the Church. However, from time to time the relative programmatic effort and accompanying resources may emphasize some of the Great Ends more than others; such emphasis often reflects direction from a General Assembly. The General Assembly Council suggests that the 213th General Assembly thank the Presbytery of Baltimore for its affirmation of the centrality of the Great Ends of the Church but disapprove Overture 01-49.

Background. The General Assembly Council joins the Presbytery of Baltimore in affirming the Great Ends of the Church and their importance in defining what it means to be Presbyterian. The General Assembly Council further affirms that its work in supporting the mission of the church continues to span and include all six of the Great Ends.

Each of the programmatic efforts of the GAC supports one, and sometimes more, of the Great Ends. For example, the work of the evangelism and church development program area is a faithful expression of the call in the Great Ends to proclaim the gospel for the salvation of humankind.

The Council’s work is largely in response to General Assembly actions over the past years and decades. The work of the Council, like the work of congregations and presbyteries, varies in emphasis over time based on the call of Holy Spirit as discerned by the General Assembly and the General Assembly Council. There has never been a time when an effort was made to allocate in equal one-sixth amounts the resources committed to the GAC mission support representing the six Great Ends.

The GAC’s current emphasis on Evangelism and Discipleship is influenced by two separate factors. First,

General Assemblies in the past decade have repeatedly called on the GAC to increase its funding of New Church Development and Redevelopment. Thus, the priority on Evangelism is in response to the direction of the General Assembly.

Second, the GAC emphasis on discipleship is based on the church's understanding of discipleship as "living the life of a disciple. The life of discipleship is an expression of the teacher's message and the lessons learned put into practice. The lessons are continually learned and expressed through prayer and study of scripture; through worship and proclamation; through service to the world; through unceasing labor for justice, peace, and freedom for all people." This understanding reflects and supports all six of the Great Ends:

- _ The proclamation of the gospel for the salvation of humankind;
- _ The shelter, nurture, and spiritual fellowship of the children of God;
- _ The maintenance of divine worship;
- _ The preservation of the truth;
- _ The promotion of social righteousness; and
- _ The exhibition of the Kingdom of Heaven to the world.

The General Assembly Council requests that the 213th General Assembly thank the Presbytery of Baltimore for its strong affirmation of the Great Ends of the Church and disapprove Overture 01-49.

COMMENT ON OVERTURE 01-58.

The General Assembly Council concurs with the comment from the Office of the General Assembly.

Comment on Overture 01-61: On Requesting the Office of Theology and Worship to Make Available a Book of Confessions-Worship Edition

Comment in Brief: The General Assembly Council suggests that this overture be referred to the GAC through its Congregational Ministries Division's Theology Worship and Discipleship program area to be reported back to the 214th (2002) General Assembly.

Rationale: The proposal to provide an edition of *The Book of Confessions-Worship Edition* is commendable in a number of ways, but also has some attendant difficulties. The church must avoid a situation where the constitutional authority of *The Book of Confessions* is marginalized by the existence of a *de facto* substitute. The call for a second edition of *The Book of Confessions* could indeed lead to such a situation.

The Theology Worship and Discipleship program area could explore the substance of the issue

raised in 01-61: accessible and authorized resources for confession of faith in public worship. A possible response to a referral would be a book that would include: 1) sections of *The Book of Confessions* edited for contemporary language that are particularly appropriate for worship; and 2) other doctrinal and biblical texts especially appropriate for the confession of faith in worship.

Whatever the form of the proposal from the Theology Worship and Discipleship program area , any resource would be clearly distinguished from *The Book of Confessions* by title, layout, and would include both constitutional and non-constitutional resources for the confession of faith in worship.

4.12 Employee Relocation

It is the policy of the General Assembly Council to assist new or transferred employees, with certain moving expenses, when the relocation exceeds 50 miles from their current residence to the new location because of employment with the employer.

All staff, whether new or transferred, are eligible for these policies except as provided below. Also covered are spouses and dependents who are part of the employee's household at the time of transfer or hire, including dependent parents and children up to the age of 23 or who are over 23 but disabled and dependent on the employee.

Reimbursement for costs under these policies will be limited to costs actually incurred within one year of the employee's transfer date.

The General Assembly Council will provide current reimbursement policies, housing search information, and other resources regarding relocation.

The General Assembly Council will reimburse new or relocated employees for certain expenses. The schedule of allowance and assistance is as follows:

a. Search for Housing at the New Location

Reimbursement will be provided for actual documented costs of commercial airline economy class transportation, use of personal auto or car rental, lodging, meals and incidental personal expenses, including family care coverage for one new location housing search trip for two adults for up to five days.

B. Sale and/or Purchase of Residence

An employee may be reimbursed for normal costs incidental to the sale of a primary residence at the current location, and for the expenses incidental to the purchase of a residence at the new location up to a maximum reimbursement of \$6,000.00. The expenses are to be itemized and documented. Reimbursable expenses are limited to:

1. real estate broker's fees and commissions for the sale of a home at the employee's current location, based on the normal percentage commission rate. Excluded is any such fee or commission on the purchase of a home at the new location (normally the sellers responsibility).
2. fees normally required in the purchase of a residence at the new location including: title search; abstract; other legal fees; title insurance; documentation and notary fees; appraisal fees; inspection fees; credit report costs; mortgage transfer taxes; revenue stamps and other regulatory required fees; FHA or VA fees if required by the mortgage lender (excluded

are FHA or VA mortgage points which may be required by the lender); and, the first annual mortgage title insurance amount if required by the lender.

3. prepayment penalties for settling old mortgage;
4. seller points of up to 3 percent (3%) of the mortgage loan that are required in the current market to sell the residence at the current location under an FHA or VA loan as well as any origination fees or other required loans up to 3 percent of the amount of the loan.

This provision does not include any losses incurred on the sale of a house vis-a-vis its appraised value or its purchase cost or any differential between cost of housing at the old location and the cost of housing at the new location.

c. Reimbursement for Duplicate Housing Costs

If an employee is unable to sell his/her home before closing on the purchase of a home in the new location, or if a renter, and is unable to abrogate a rental contract, reimbursement may be provided for duplicate costs of housing up to \$500 a month for a period not to exceed three months. Costs to be reimbursed will include rent, real estate tax, utilities, necessary ordinary maintenance, and mortgage interest. Mortgage loan amortization costs will not be reimbursed. Costs must be itemized.

d. Lease Termination Assistance

An employee who rents his/her present home will be reimbursed for normal costs incidental to the termination of present lease agreements. The reimbursement may not exceed two months rent. These costs are to be itemized and documented and may include: forfeiture of deposit; broker's sublease fee, penalty for lease termination; and advertising costs for subleasing or transferring lease.

e. Travel to New Location

The employee and immediate family will be reimbursed for travel to the new location by authorized transportation.

If travel is by private automobile, costs will be reimbursed at the church's current mileage rate, plus necessary fees for tolls, parking, etc. En route lodging and meals for the family will be reimbursed based on a normal travel distance of 400 miles a day.

Expenses will be reimbursed for the movement of up to two cars; but, if both

cars are driven, it will normally be expected that there will be no reimbursement for commercial travel to the new location.

f. Shipment of Household Goods

The employer will pay for the shipment, packing, crating, hauling, and unpacking of household goods, including appliances, up to a maximum of 15,000 pounds, including the cost of full value insurance in transit.

The employee will contact the Presbyterian Church (U.S.A.) purchasing department which will arrange for the shipment of the employee's household goods. The reimbursable shipping expenses include only those items that represent normal household items.

Specifically excluded are:

- hazardous materials,
- gas and/or propane tanks,
- perishables,
- major recreational equipment such as boats, trailers, snowmobiles, gliders, etc.,
- animals other than household pets,
- firewood, lumber, and bricks.

Shipment will be from one location and to one location only, and all at the same time.

g. Temporary Storage of Household Goods

If circumstances require that all or part of the family's effects be placed in storage, the cost of that storage will be covered for up to three months. Employees planning to store their effects should obtain advance approval. Reimbursable costs include storage, occasional interim access, insurance, and delivery.

h. Temporary Living Cost

Employees and their families who are unable to move into their new residence may be reimbursed for temporary living costs for up to 30 days at the new location. Actual itemized and documented costs will be reimbursed including lodging, meals and incidental expenses.

If it is necessary for the family to occupy temporary housing at the old location before traveling or, if the employee requires temporary accommodations before the family moves to the new location, the costs of such housing may be reimbursed up to the 30 days allowed.

i. Reimbursement for Increased Income Tax

Only relocation cost reimbursements for travel to the new location, shipment of household goods and temporary (not more than 30 days) storage of household goods are non-taxable. Other reimbursements represent taxable income. All must be reported by the employee and the employer. The employer will be required to report all taxable reimbursements on the employee's Form W-2 and treat the taxable amounts as subject to withholding.

Because the employee's gross income for tax purposes will be increased by these reimbursements, the employer will make a payment to the employee in an amount not to exceed \$300, to compensate for the resulting tax, based upon the employee's compensation from the Presbyterian Church (U.S.A.).

After the employee has completed his/her federal tax return for the year or years in which reimbursement was received, the employee will certify on forms provided by the employer (a) what was reported as taxable income because of relocation reimbursement, and (b) their marginal tax rate, based upon the employee's compensation received from the Presbyterian Church (U.S.A.). Reimbursement will be in an amount, not to exceed \$300, that will keep the employee even after tax, including the taxability of the reimbursement.

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.2

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|------------|-------|------|-------------------|--|--------------------|
| 1. 59077 | Bower, Clara C. - Scholarships | 250,000.00 | C | | NMD | Income to provide scholarships | N |
| 2. 58734 | Chavis, Edward E. - Presbyterian Men | 6.25 | C | | Presbyterian Men | Reinvest until 1/1/04; income to promote worldwide mission | A |
| 3. 58328 | Dawson, George C. - Sudan (ECO #862765) | 800.00 | C(P) | A | WMD | Income to Nile Theological College for theological education in Sudan region for ECO #862765 Scholarship Fund | A |
| 4. 57701 | Foundation Historical Montreat, NC - General | 1,000.00 | C | | Historical FDN | Income to the Presbyterian Historical FDN; Montreat, NC | A |
| 5. 59095 | Friends of Silliman U. Elem. School - Library/Teachers | 500.00 | C(P) | A | WMD | Income to enrich the library of Silliman U. E. S.; greater than \$500, income to teacher training | N |
| 6. 58857 | Friendship Educational Endowment - EECMY | 20,000.00 | C(P) | A | WMD | Income for EECMY to establish fund for students at Bible schools and seminaries | A |
| 7. 58368 | Hall, C. Kenneth - Northern Ireland | 25.00 | C | | WMD | Income to the Northern Ireland Working Group, PC(USA) | A |
| 8. 58409 | Hawkins-Buchanan - Racial Justice | 575.00 | C | | NMD | Reinvest until principal equals \$1 million; then 90% income to Racial Justice; 10% reinvest | A |
| 9. 59079 | Lodygowski, Sharon & Norbert - Small & Rural Churches | 10,000.00 | C | | NMD | Income to support ministries in rural and small churches in the PC(USA) (Evangelism & Church Development Office) | N |
| 10. 58212 | Noel, Rita - Church and Public Issues | 19.73 | C | | NMD | Income for the Church and Public Issues group | A |
| 11. 58213 | Noel, Rita - Peacemaking | 19.73 | C | | CMD | Income for peacemaking | A |
| 12. 58214 | Noel, Rita - Washington office | 19.74 | C | | NMD | Income for the Washington D.C. office of the General Assembly | A |
| 13. 58345 | Older Adult Ministry | 25,225.00 | C | | CMD | Income to older adult ministry, PC(USA) | A |

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.3

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|---|----------|-------|------|-------------------|--|--------------------|
| 14. 59048 | Petersen, Evan S. & Pearl - Missionary Support | 3,200.00 | C | | WMD | Income to WMD for the support of missionaries in Central and Latin America | A |
| 15. 59097 | Petrak Fund - Christian Retreat Center | 190.82 | C | | WMD | Income to Christian Retreat and Study Center, Rajpur, India | N |
| 16. 59098 | Petrak Fund - Mussoorie Village Dev. (ECO #862400) | 763.26 | C | | WMD | Income to Mussoorie Village Development Center (ECO #862400) | N |
| 17. 59076 | Presbyterian Reformed Church in Cuba - Support | 500.00 | C(P) | A | WMD | Income to provide support for life & mission of the Presbyterian Reformed Church in Cuba | N |
| 18. 58554 | Ramey, Robert H. - African Evangelism (ECO #404902) | 136.00 | C | | WMD | Reinvest until death of donor; income to ECO #404902 Evangelism/Church Growth, Africa | A |
| 19. 58551 | Ramey, Robert H. - CEPAD (ECO #862616) | 45.33 | C | | WMD | Reinvest until death of donor; then income to ECO #862616 CEPAD, Community Health | A |
| 20. 58550 | Ramey, Robert H. - Children in Crisis (ECO #047914) | 136.00 | C | | WMD | Reinvest until death of donor; then income to ECO #047914, Children in Crisis, International | A |
| 21. 58556 | Ramey, Robert H. - Guatemala (ECO #864600) | 80.00 | C | | WMD | Reinvest until death of donor; then income to ECO #864600 for UPAVIM, general | A |
| 22. 58553 | Ramey, Robert H. - Loan Fund (ECO #347002) | 45.34 | C | | WMD | Reinvest until death of donor; then income to ECO #347002, Loan Fund for Churches in Nicaragua | A |
| 23. 58552 | Ramey, Robert H. - Pastoral Studies (ECO #347002) | 45.33 | C | | WMD | Reinvest until death of donor; then income to ECO #347002, Pastoral Studies Ministries (CEPAD) | A |
| 24. 58555 | Ramey, Robert H. - Presbyterian Church, India (ECO #863316) | 96.00 | C | | WMD | Reinvest until death of donor; then income to ECO #863316, Presbyterian Church in India | A |
| 25. 58647 | Anderson, Scott Ethel A. & Wm. K. - Medical Mission | 100.00 | C | | WMD | Income for foreign medical missions | A |
| 26. 59100 | Singh, Uday & Ella W. - Church of N. India | 2,599.10 | C | | WMD | Income for pastoral support and village evangelism through the Church of N. India | N |

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.4

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|----------|-------|------|--------------------|--|--------------------|
| 27. 58886 | Spiritual Formation - Spiritual Renewal | 2,375.00 | C | | CMD | Income used to foster renewed spiritual vitality in the PC(USA) | A |
| 28. 59070 | Taiwan Seminaries - Aboriginal Christian Scholarships | 4,392.50 | C | | WMD | Income for scholarships for needy Aboriginal Christians in Taiwan studying for Christian service | A |
| 29. 59019 | Theological Education - Evangelical Theological Seminary | 500.00 | C(P) | A | WMD | Income to support the operation of the Evangelical Theological Seminary; Osijek, Croatia | A |
| 30. 57196 | Theological Schools Endowment - Seminaries | 2,650.00 | C | | CMD | Income to support the PC(USA) Presbyterian Theological Institutions | A |
| 31. 57760 | National Black Presbyterian Caucus Fund - Otis Turner | 25.00 | C | | NMD | Reinvest until principal equals \$100,000; income 10% reinvest; then 90% to racial ethnic ministry for NBPC | A |
| 32. 57969 | Van Duesen, Courtland & Mary - Scholarships | 500.00 | C | | NMD | Reinvest until principal equals \$6,000; income for grants, loans for Christian vocations in PC(USA) | A |
| 33. 59065 | Weir, Carol S. & Benjamin M. - N.E.S.T. | 500.00 | C(P) | A | WMD | Income to the Near East School of Theology for fulfilling Board Action B-2000-6 | A |
| 34. 58979 | Widening the Circle - Presbyterian Women Permanent | 182.87 | C | | Presbyterian Women | Reinvest until corpus equals \$500,000, then income to Widening the Circle Restricted Expendable Fund (#58981) | A |
| 35. 57227 | Woodworth, James W. - Global Missions | 1,000.00 | C | | WMD | Income to Global Missions Ministry Unit | A |
| 36. A3656 | Anonymous "D" (1998) - Disaster Assistance | 4,543.82 | D | | WMD | For the Presbyterian Disaster Assistance Program | A |
| 37. A3AAC | Gladney, Virginia - Missionary Support | 4,507.90 | D | | WMD | For current missionary support where most needed in any part of the world | A |
| 38. 59086 | Green, Eleanor A. - Womens Leadership Dev. | 903.47 | D | | Presbyterian Women | To PC(USA) for womens leadership development | A |
| 39. 58788 | Stevenson, Mary M. - Ramses College | 1,856.00 | D(P) | A | WMD | To Ramses College, Cairo, Egypt | A |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #12
 MSS Agenda #9.e.1.5

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|-----------|-------|------|--------------------|---|--------------------|
| 40. 58920 | Taylor, Dale & Audrey - Evangelism and Church Development | 1,331.17 | D | | NMD | To the Board of Evangelism and Church Development | A |
| 41. | Mosier, Helen & Herschel L. | 1,700.18 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 42. | Various Donors | 140.71 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 43. 59085 | Aten, Frank A. - Pittsburgh Theological Seminary | 28,739.78 | D(P) | B | Foundation | To Pittsburgh Theological Seminary for the S. H. Aten Memorial Scholarship Fund | N |
| 44. 57904 | Development Staff Endowment | 1,075.00 | C | | Foundation | Income to the PC(USA) FDN for its fund development | A |
| 45. 58937 | Eckles, Dorothy & Bruce - Dubuque Theological Seminary | 15,315.35 | D(P) | B | Foundation | For University of Dubuque Theological Seminary - at direction of its Board of Directors | N |
| 46. 58936 | Eckles, Dorothy & Bruce - McCormick Theological Seminary | 15,315.35 | D(P) | B | Foundation | For McCormick Theological Seminary - at direction of its Board of Directors | N |
| 47. 58935 | Eckles, Dorothy & Bruce - Princeton Theological Seminary | 30,630.70 | D(P) | B | Foundation | For Princeton Theological Seminary - at direction of its Board of Directors | N |
| 48. 59094 | Evatt, Jim & Tammy - Cook College & Theological School | 58,855.53 | C(P) | B | Foundation | Income to Cook College & Theological School | N |
| 49. 58622 | Gates Family - Emergency Needs of International Students | 100.00 | C(P) | B | Foundation | Income to Westminster College; for emergency needs of international students | A |
| 50. A1084 | Guardian Fund - 98 "A" | 14,721.99 | C | | Foundation | Income to the PC(USA) FDN | A |
| 51. A40E0 | Hogan, Katherine M. - Austin Presbyterian Theological Seminary | 25,281.73 | D(P) | B | Foundation | To Austin PTS to establish the Samuel W. & Katherine M. Hogan Scholarship fund | N |
| 52. 58528 | McMillan, Charles E. & Mary A. - Chaplains | 100.00 | C(P) | B | Foundation | Income to the Presbyterian Council for Chaplains and military personnel for tuition; Washington, D.C. | A |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #E
 MSS Agenda #9.e.1.6

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|-----------|-------|------|-------------------|---|--------------------|
| 53. 57866 | Menaul Veteran's Student Support | 500.00 | C(P) | B | Foundation | Income to Menaul School, NM for needy, boarding students tuition-work/study | A |
| 54. 58195 | Muns, Herman & Sandra - Cook School Scholarships | 10,000.00 | C(P) | B | Foundation | Income to Cook College & Theological School for Native American Scholarships | A |
| 55. 05466 | PC(USA) FDN Trustee Endowment Fund | 1,200.00 | C | | Foundation | Income for the work of the PC(USA) FDN | A |
| 56. 58442 | Presbyterian Frontier Fellowship | 25.00 | C(P) | B | Foundation | Income to Presbyterian Frontier Fellowship | A |
| 57. 57724 | Presbyterian Women - Leadership Development | 100.00 | C(P) | B | Foundation | Income to Presbyterian Women for its work of leader development for women | A |
| 58. 58549 | Ramey, Robert H. - Columbia Theological Seminary | 48.00 | C(P) | B | Foundation | Reinvest until death of donor; then income to Columbia Theological Seminary scholarship fund | A |
| 59. 58548 | Ramey, Robert H. - Hampden-Sydney College | 64.00 | C(P) | B | Foundation | Reinvest until death of donor; then income to Hampden-Sydney College, general | A |
| 60. 58547 | Ramey, Robert H. - Union Theological Seminary | 32.00 | C(P) | B | Foundation | Reinvest until death of donor; then income to Union Theological Seminary; Richmond, VA, general | A |
| 61. 58360 | Reese, James F. & Neola P. - Knoxville College | 2,025.00 | C(P) | B | Foundation | Income to Knoxville College | A |
| 62. 58584 | Sigler, Richard E. & Judith K. - Lafayette College | 423.38 | C(P) | B | Foundation | Income to Lafayette College for the John D. Raymond Music fund | A |
| 63. 58585 | Sigler, Richard E. & Judith K. - Pittsburgh Theological School | 423.38 | C(P) | B | Foundation | Income to Pittsburgh Theological Seminary to be added to the Alice Myers Sigler Memorial Prize | A |
| 64. 58400 | Sloan, Martha T. - Fujian Hwa Nan Coll. Scholarship | 200.00 | C(P) | B | Foundation | Income to provide a scholarship for a Chinese woman specializing in study of English | A |
| 65. 57850 | Sterrett, Annie T. - Presbyterian Women | 100.00 | C(P) | B | Foundation | Income to Presbyterian Women to be added to the principal of Presbyterian Women Leadership Endowment Fund | A |

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.7

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|-----------|-------|------|-------------------|--|--------------------|
| 66. 57569 | Vasquez, Eusebio & Dora - Menaul School | 100.00 | C(P) | B | Foundation | Income to the Menaul School | A |
| 67. 59092 | Walker, John M. Jr. - Davidson College | 2,000.00 | C(P) | B | Foundation | Income to Davidson College, NC | N |
| 68. 59091 | Walker, John M. Jr. - Peace College | 4,000.00 | C(P) | B | Foundation | Income to Peace College; Raleigh, NC | N |
| 69. 59093 | Walker, John M., Jr. - Stillman College | 4,000.00 | C(P) | B | Foundation | Income to Stillman College, Tuscaloosa, AL | N |
| 70. 59090 | Walker, John M., Jr. - Union Theological Seminary/PSCE | 2,000.00 | C(P) | B | Foundation | Income to Union Theological Seminary/PSCE | N |
| 71. 58849 | Bickford, Margaret V. M. - Cameroon (ECO #048010) | 100.00 | C | | WMD | Income to Christian Women Health Organization of Cameroon (ECO #048010) | A |
| 72. 59074 | Buche, Jean M. - Avalon Girls School | 2,549.48 | C(P) | A | WMD | Income to Avalon Girls School | A |
| 73. 59072 | Buche, Jean M. - India | 2,549.48 | C | | WMD | Income to PC(USA) for its work in India as administered by the Program Agency | A |
| 74. 59073 | Buche, Jean M. - Ludhiana | 2,549.48 | C(P) | A | WMD | Income to Ludhiana Mission | A |
| 75. 58866 | Evans, Anne & Dave - Central & S. America | 18,165.27 | C | | WMD | Distribute to Presbyterian Hunger Program for hunger programs in Central and South America | A |
| 76. 58409 | Hawkins-Buchanan - Racial Justice | 45.62 | C | | NMD | Reinvest until principal equals \$1 million; then 90% income to Racial Justice; 10% reinvest | A |
| 77. 57274 | Jarvie Commonweal Gift Fund | 6,589.35 | C | | Jarvie | Income for financial assistance to needy elderly protestants in NY area | A |
| 78. 59013 | National Presbyterian Seminary of Guatemala - Salaries | 200.00 | C(P) | A | WMD | Income for salary support of professors at the National Presbyterian Seminary of Guatemala | A |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #E
 MSS Agenda #9.e.1.8

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|---|-----------|-------|------|--------------------|--|--------------------|
| 79. 58345 | Older Adult Ministry | 850.00 | C | | CMD | Income to older adult ministry, PC(USA) | A |
| 80. 58484 | Soong Eui Alumni - Scholarship | 100.00 | C(P) | A | WMD | Income for scholarships to needy and deserving girls at Soong Eui Girls' High School; Seoul, Korea | A |
| 81. 59070 | Taiwan Seminaries - Aboriginal Christian Scholarships | 1,537.00 | C | | WMD | Income for scholarships for needy Aboriginal Christians in Taiwan studying for Christian service | A |
| 82. 58979 | Widening the Circle - Presbyterian Women Permanent | 1,350.00 | C | | Presbyterian Women | Reinvest until corpus equals \$500,000, then income to Widening the Circle Restricted Expendable Fund (#58981) | A |
| 83. 58315 | Pittsburgh Home Council - Ramses College | 25.00 | D(P) | A | WMD | \$2,000 per year to Ramses College; \$1,000 for volunteer expenses and \$1,000 for library | A |
| 84. 2 | Fox, Kenneth F. | 1,115.54 | F | | GA Unrestricted | Unrestricted Undesignated per GAC policy | N |
| 85. 1 | Galpin, William A. | 36,666.24 | F | | GA Unrestricted | Unrestricted Undesignated per GAC policy | N |
| 86. 59101 | Blake Family - Pikeville College | 525.00 | C(P) | B | Foundation | Income to Pikeville College, KY | N |
| 87. 54611 | Foundation Endowment | 100.00 | D | | Foundation | To the PC(USA) FDN | A |
| 88. A1084 | Guardian Fund - 98 "A" | 2,250.00 | C | | Foundation | Income to the PC(USA) FDN | A |
| 89. A2A2B | Hoaglin, William M. & Donna J. - FDN | 7,000.00 | D | | Foundation | For PC(USA) FDN development work | A |
| 90. 58823 | Kerr, Nancy D. - Montreat Conference Center | 200.00 | C(P) | B | Foundation | Reinvest until \$10,000, then to Montreat Conference Center; preferred use, club program | A |
| 91. 57763 | Knudsen, Edna M. - McCormick Theological Seminary | 100.00 | C(P) | B | Foundation | Income to McCormick Theological Seminary for student aid at Christmas | A |

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 GAC 6/5-7/01
 Appendix 5

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.9

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|----------|-------|------|--------------------|--|--------------------|
| 92. A12A2 | McCoy, Wayne L. & Cassandra T. - PC(USA) FDN | 50.00 | C | | Foundation | Income to the PC(USA) FDN for development work | A |
| 93. 58227 | McCoy, Wayne L. & Cassandra T. - Pittsburgh Theological Seminary | 50.00 | C(P) | B | Foundation | Income to the Pittsburgh Theological Seminary for the permanent endowment fund | A |
| 94. 57578 | Nash, Joel D. - University of Dubuque Theological Seminary | 50.00 | C(P) | B | Foundation | Income to University of Dubuque Theological Seminary for student scholarship fund | A |
| 95. 57724 | Presbyterian Women - Leadership | 1,000.00 | C(P) | B | Foundation | Income to Presbyterian Women for its work of leader development for women | A |
| 96. 58320 | Salmon, Darla B. - Muskingum College | 20.00 | C(P) | B | Foundation | Income to Muskingum College to be used at the sole discretion of its governing body | A |
| 97. 57850 | Sterrett, Annie T. - Presbyterian Women | 200.00 | C(P) | B | Foundation | Income added to account #57724 (Presbyterian Women Leadership Development Fund) | A |
| 98. A2A29 | Trustee RPO Expenses | 850.59 | D | | Foundation | To the PC(USA) FDN | A |
| 99. 59104 | Flyr, Glen & Sheryl | 1,500.00 | A | | GA Unrestricted | Income for general mission | N |
| 100. 59109 | Rudolph, William & Johnalou | 500.00 | A | | GA Unrestricted | Income to be used at the direction of the General Assembly, PC(USA) | N |
| 101. 59107 | Beavers, Irene - ECO #350703 Leadership Training | 500.00 | C | | WMD | Income for ECO #350703 Leadership Training through Overseas Experience | N |
| 102. 58242 | Bi-National Service | 100.00 | C | | WMD | Income for the Bi-National Service Ministry as directed by the Bi-National Service Council | A |
| 103. 58378 | Brooks-Cole, Ella M. - Worldwide Ministries | 1,400.00 | C | | WMD | Income to Worldwide Ministries Division or its successor | A |
| 104. 59144 | Buhler, Edith E. - Foreign Missions | 6,874.93 | C | | WMD | Income to establish & strengthen indigenous churches & further mission ed. projects | N |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #E
 MSS Agenda #9.e.1.10

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|-----------|-------|------|--------------------|--|--------------------|
| 105. 59103 | Flyr, Glen & Sheryl | 1,500.00 | C | | WMD | Income to General Assembly Hunger programs | N |
| 106. 59095 | Friends of Silliman U. Elem. School - Library/Teachers | 100.00 | C(P) | A | WMD | Income to enrich the library of Silliman U. E. S., Dumaguete City, Philippines; greater than \$500, income to teacher training | A |
| 107. 58409 | Hawkins-Buchanan - Racial Justice | 1,020.00 | C | | NMD | Reinvest until principal equals \$1 million; then 90% income to Racial Justice; 10% reinvest | A |
| 108. 59108 | Kenya Presbyterian College - Scholarships | 31,653.35 | C | | WMD | Income for student education via scholarship at Presbyterian College (Kikuyu) | N |
| 109. 59116 | Native American - Reservation Poverty | 1,000.00 | C | | NMD | Income for programs to stop and end poverty on Native American Indian Reservations in U.S.A. | N |
| 110. 58345 | Older Adult Ministry | 16,332.69 | C | | CMD | Income to older adult ministry, PC(USA) | A |
| 111. 59076 | Presbyterian Reformed Church in Cuba - Support | 2,500.00 | C(P) | A | WMD | Income to provide support for life & mission of the Presbyterian Reformed Church in Cuba | A |
| 112. 58947 | Stewart, Mary F. B. - Minority Education | 3,564.01 | C | | NMD | Income to assist in the education of minorities in the United States | A |
| 113. 58946 | Stewart, Mary F. B. - Overseas Missions | 3,564.01 | C | | WMD | Income for the support of overseas missions | A |
| 114. 58458 | Torrens, Jeanne A. - Healthcare Ministries | 75.00 | C | | NMD | Income for health care ministries support through PHEWA or successor organizations | A |
| 115. 59139 | Verdugo, Carolyn H. - Migrant Ministry | 7,425.00 | C | | Unassigned | Income for migrant ministry | N |
| 116. 59065 | Weir, Carol S. & Benjamin M. - N.E.S.T. | 1,500.00 | C(P) | A | WMD | Income to WMD for Near East School of Theology for fulfilling Board Action B-2000-6 of the Board of Managers | A |
| 117. 58979 | Widening the Circle - Presbyterian Women Permanent | 25.00 | C | | Presbyterian Women | Reinvest until corpus equals \$500,000, then income to Widening the Circle Restricted Expendable Fund (#58981) | A |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #E
 MSS Agenda #9.e.1.11

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|---|------------|-------|------|--------------------|--|--------------------|
| 118. 57176 | Barnard, C. Eugene & Doris - Overseas Mission | 3,975.00 | D | | WMD | To support overseas mission wherever the need is greatest | A |
| 119. 59140 | Edlund, Dolly - Global Mission | 39,450.93 | D | | WMD | For the work of the Global Mission of the PC(USA) | N |
| 120. 58986 | Hall, Kenneth R. - Program Agency | 66.87 | D | | GA Unrestricted | To the Program Agency, PC(USA) | A |
| 121. 59138 | Wells, Edward - One Great Hour of Sharing | 16,349.89 | D | | WMD | To One Great Hour of Sharing of the PC(USA) | N |
| 122. | Cellar, Florence | 1,784.35 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 123. | Marthens, John K. & Emma S. | 3,110.72 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 124. | Myers, Carolyn R. | 254,793.90 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 125. | Various Donors | 261.11 | F | | GA Unrestricted | Unrestricted Undesignated | N |
| 126. 58011 | Barnhart, Nancy E. - Scholarships | 2,000.00 | C(P) | B | Foundation | Income to Pittsburgh Theological Seminary to assist students preparing for pastoral ministry | A |
| 127. 57904 | Development Staff Endowment | 1,913.31 | C | | Foundation | Income to the PC(USA) FDN for its fund development activities | A |
| 128. 54611 | Foundation Endowment | 502.50 | D | | Foundation | To the PC(USA) FDN for its specific work | A |
| 129. A1084 | Guardian Fund - 98 "A" | 750.00 | C | | Foundation | Income to the PC(USA) FDN | A |
| 130. A20B2 | Guardian Fund - Board Designated | 2,256.85 | D | | Foundation | Income to the PC(USA) FDN | A |

Endowments and Gift Compliance
Additions and New Funds Received January through March 2001

General Assembly Council
 Mission Support Services
 June 6, 2001
 GAC Agenda #11
 MSS Agenda #9.e.1.12

| Established Fund Ref. | Fund Name | Amount | Class | Type | Assigned Division | Restriction | New Fund/ Addition |
|-----------------------|--|-----------------|-------|------|-------------------|---|--------------------|
| 131. A4F7E | Hendrix, Phillip N. & Margaret A. - Shipping Costs | 500.00 | D | | Foundation | To PC(USA) FDN to cover shipping costs for the "Big Book" | N |
| 132. 57763 | Knudsen, Edna M. - McCormick Theological Seminary | 50.00 | C(P) | B | Foundation | Income to McCormick Theological Seminary for student aid at Christmas | A |
| 133. A12A2 | McCoy, Wayne L. & Cassandra T. - PC(USA) FDN | 50.00 | C | | Foundation | Income to the PC(USA) FDN for development work | N |
| 134. 58227 | McCoy, Wayne L. & Cassandra T. - Pittsburgh Theological Seminary | 50.00 | C(P) | B | Foundation | Income to the Pittsburgh Theological Seminary for the permanent endowment fund | A |
| 135. 57724 | Presbyterian Women - Leadership | 25.00 | C(P) | B | Foundation | Income to Presbyterian Women for its work of leader development for women | A |
| 136. 58320 | Salmon, Darla B. - Muskingum College | 20.00 | C(P) | B | Foundation | Income to Muskingum College to be used at the sole discretion of its governing body | A |
| 137. 58155 | Scholarship Fund for Advanced Christian Education | 68.00 | C(P) | B | Foundation | Income to Belhaven College for advanced work in Christian Education | A |
| 138. A3138 | Sorber, Everett S. C. - Wilson College | 7,897.80 | D(P) | | Foundation | To Wilson College; Philadelphia, PA | N |
| 139. 59075 | Swavely, Elizabeth L. - KW International | <u>6,610.95</u> | D(P) | | Foundation | To KW International to be used for a Lutheran staff person | N |
| | | 1,071,021.66 | | | | | |

**Endowments and Gift Compliance
Additions and New Funds Received January through March 2001**

General Assembly Council
Mission Support Services
June 6, 2001
GAC Agenda #E
MSS Agenda #9.e.1.13

Class

- A General Endowment - Permanent fund. Income available for general use. Income is part of the Unified budget.
- C Specific Endowment - Permanent fund. Income is part of the budget. Donor restrictions limit the use of the income to specific purposes.
- C(P) Specific Endowment Pass-Through - Permanent fund. Income is not budgeted, but is earned and paid out. Donor restrictions limit the use of the income to specific non-GA entities.
- D Restricted Expendable - Entire fund balance can be used. Is part of the budget. Donor restrictions limit use to specific purposes.
- D(P) Restricted Expendable Pass-Through - Expendable fund. Entire fund balance can be used. Is not budgeted; is ultimately paid out in full. Donor restrictions limit use to specific non-GA entities.
- F Unrestricted Undesignated - No donor restrictions limiting use of fund. Gifts are placed in Unified income account.
- L Loan Fund - Fund balance and/or income can be used for student or church loans as designated by the donor.
- Z "Z" Fund - Shared per GAC/FDN agreement.
- DMF Designated Memorial Fund - A permanent fund which benefits an entity or governing body other than the General Assembly.

Pass-Through Type

- A Determination required and/or overseas; to be paid by ministry division
- B No determination required; to be paid by Foundation

| Class | General Assembly Mission | Overseas Entities | Other Entities | Total Amounts |
|-------|--------------------------|-------------------|----------------|---------------|
| A | 2,000.00 | 0.00 | 0.00 | 2,000.00 |
| C | 430,753.81 | 1,366.08 | 1,564.12 | 433,684.01 |
| C(P) | 2,549.48 | 29,749.48 | 89,454.29 | 121,753.25 |
| D | 81,435.52 | 0.00 | 903.47 | 82,338.99 |
| D(P) | 0.00 | 1,881.00 | 129,791.66 | 131,672.66 |
| F | 299,572.75 | 0.00 | 0.00 | 299,572.75 |
| L | 0.00 | 0.00 | 0.00 | 0.00 |
| Z | 0.00 | 0.00 | 0.00 | 0.00 |
| | 816,311.56 | 32,996.56 | 221,713.54 | 1,071,021.66 |

**Endowments and Gift Compliance
Fund Changes through March 2001**

| Fund # | Fund Name | From | | To | | Value 3/31/01 | Other Actions or Notes |
|----------|---|-------|-----------------|-------|-----------------|-----------------------|--|
| | | Class | Assignment | Class | Assignment | | |
| 1. 61161 | Hoskins, Myrtle J. | C | NMD | A | GA Unrestricted | I 79 P 3,788 | Donor did not restrict use of income. |
| 2. 53137 | Nicoll, Andrew | C | CMD | L | - | I 274 P 9,996 | Donor indicated use for student loans. |
| 3. 53115 | Leader, Geneva E. | C | NMD | C | WMD | I 1,271 P 8,556 | Easier to match donor restrictions (service loans for medical missionaries) |
| 4. 53020 | Boston, Otis & Frances | C | NMD | L | - | I 72 P 2,944 | Donor indicated use for student loans. |
| 5. 57804 | Ault, Marian | C | NMD | L | - | I 37,388 P 459,586 | Donor indicated use for student loans. |
| 6. 51017 | Berry, Mabel | C | NMD | L | - | I 4,569 P 155,395 | Donor indicated use for student loans. |
| 7. 57043 | Hitchman, William | A | GA Unrestricted | F | GA Unrestricted | I - P 5,115 | Donor did not indicate a permanent fund. |
| 8. 04693 | Women's Opportunities for Global Experience | DMF | Foundation | C(P) | Foundation | I - P 56,132 | To treat all Presbyterian Women funds in the same manner. |

**Endowments and Gift Compliance
Fund Changes through March 2001**

Class

- A General Endowment - Permanent fund. Income available for general use. Income is part of the Unified budget.
- C Specific Endowment - Permanent fund. Income is part of the budget. Donor restrictions limit the use of the income to specific purposes.
- C(P) Specific Endowment Pass-Through - Permanent fund. Income is not budgeted, but is earned and paid out. Donor restrictions limit the use of the income to specific non-GA entities.
- D Restricted Expendable - Entire fund balance can be used. Is part of the budget. Donor restrictions limit use to specific purposes.
- D(P) Restricted Expendable Pass-Through - Expendable fund. Entire fund balance can be used. Is not budgeted; is ultimately paid out in full. Donor restrictions limit use to specific non-GA entities.
- F Unrestricted Undesignated - No donor restrictions limiting use of fund. Gifts are placed in Unified income account.
- L Loan Fund - Fund balance and/or income can be used for student or church loans as designated by the donor.
- Z "Z" Fund - "Z" fund per GAC/FDN agreement.
- DMF Designated Memorial Fund - Non-General Assembly Endowment
- TBA To Be Assigned

Pass-Through Type

- A Determination required and/or overseas; to be paid by ministry division
- B No determination required; to be paid by Foundation

DRC

Designations Review Committee - A joint General Assembly Council/Foundation staff group formed to review restricted funds.

**FINANCIAL IMPLICATIONS REPORT
OF PROPOSED ACTIONS
213TH GENERAL ASSEMBLY (2001)**

(as of 5/31/2001)

| ITEM | COMMITTEE | BRIEF DESCRIPTION | ASSUMPTIONS | Source | 2001 | 2002 | 2003 | TOTAL | AGENCY |
|-----------|--------------------------------|--|---|--------|--------|---------|---------|---------|--------|
| OVT 01-11 | #2 General Assembly Procedures | GA to create a churchwide task force/sp. Committee to study the effect on gov bodies of combining GA mission and per capita budgets into a single budget... | 15 mbrs. committee mtgs once in 2001, 3 mtgs in 02 and 1 mtg in 03 | PC | 13,135 | 43,590 | 16,650 | 73,375 | OGA |
| OVT 01-56 | #3 Church Polity | COGA to form a taskforce to study PC(USA)) policy re consistency in the Constitution and effectiveness.... | Task force of 7 psns meeting 3 times in 2001 and once in 2002 | PC | 18,189 | 6,450 | | 24,639 | OGA |
| RGA22.118 | #4 Church Orders and Ministry | The General Assembly Council, upon recommendation of the National Ministries Division, recommends that Churchwide Personnel Services (CPS), in consultation with the Committee on Theological Education (COTE), convene a major consultation... | 2002: planning team (1, 2-day mtg; 6 ple) consultant, admin; 2003 Conf (3-day, 55 ple) | R | | 16,100 | 37,400 | 53,500 | NMD |
| RGA22.129 | #4 Church Orders and Ministry | CPS and COTE make seed grants available to encourage development of partnerships between seminaries related to COTE and presbyteries to provide for ongoing regional consultation and development of partnership programs. | Grants to seminaries for partnership development (\$2,000 per seminary) | R | | 24,000 | | 24,000 | NMD |
| RGA22.141 | #4 Church Orders and Ministry | ... recommends that CPS, in consultation with COTE, seek funding from foundations and other partners to finance a coordinated effort to assist synods and presbyteries in planning and administering programs designed to help newly ordained ministers | 2002-03: Nat'l planning team (1, 2-day mtg; 12 ple); middle governing bodies grants | R | | 28,400 | 28,400 | 56,800 | NMD |
| OVT 01-7 | #4 Church Orders and Ministry | Presbyteries' Cooperative Com on Exams for Candidates shall develop a standardized exams for commissioned lay pastors covering same areas... | 12 new mbrs to PCC, approx 20% addtnl readers extension of 6 rdrs group mtgs by one day | PC | | 120,600 | 120,600 | 241,200 | OGA |

**FINANCIAL IMPLICATIONS REPORT
OF PROPOSED ACTIONS
213TH GENERAL ASSEMBLY (2001)
(as of 5/31/2001)**

| ITEM | COMMITTEE | BRIEF DESCRIPTION | ASSUMPTIONS | Source | 2001 | 2002 | 2003 | TOTAL | AGENCY |
|-----------|--|--|---|--------|--------|---------|--------|---------|--------|
| OVT 00-6 | #7 Peace, Purity and Unity of the Church | Sp. Committee of 20 psns to explore how Book of Order be amended to permit congrns that cannot comply with G-6.0106b to disaffiliate from PC(USA)... | 20 mbrs committee mtgs once in 2001, 3 mtgs in 02 and 1 mtg in 03 | PC | 17,180 | 56,865 | 20,900 | 94,945 | OGA |
| OVT 00-42 | #7 Peace, Purity and Unity of the Church | Moderator to appoint sp. comm to find faithful & creative ways to move beyond the impasse on ordination of gays & lesbians | 15 mbrs committee mtg once in 2001, 3 mtgs in 02 and 1 mtg in 03 | PC | 13,135 | 43,590 | 16,650 | 73,375 | OGA |
| OVT 01-14 | #7 Peace, Purity and Unity of the Church | Sp.Com to develop recomdtns on changes to Book of Order to re-affirm primary role of gov bodies on ordin. Decisions.... | 15 mbrs committee mtgs once in 2001, 3 mtgs in 02 1 mtg in 03 | PC | 13,135 | 43,590 | 16,650 | 73,375 | OGA |
| OVT 01-33 | #7 Peace, Purity and Unity of the Church | Modrtr to appoint theological commission of 17, to reflect on theological diversity.... report to 217th GA | 1 mtg in 2001, 3 mtgs in 2002 & 2003, 2 mbrs to GA in 2003 | PC | 14,750 | 48,830 | 47,250 | 110,830 | OGA |
| RGA26.001 | #8 Mission Coordination and Budget | The Advocacy Committee for Racial Ethnic Concerns recommends that the 213th General Assembly (2001) direct the Advocacy Committee for Racial Ethnic Concerns to create a task force | 5 three-day mtgs, 5 ple, consultant, conf calls, 2 members at 2003 GA | PC | 5,432 | 21,956 | 8,678 | 36,066 | GAC |
| OVT 01-34 | #10 Theological Issues, Educational Institutions | Office of Theology & Worship to revise the <i>Book of Confessions</i> to sensitive, inclusive language... | Requires special committee of 15 to consider proposal and report to GA | PC | 13,135 | 104,840 | 19,650 | 137,625 | OGA |
| OVT 01-55 | #10 Theological Issues, Educational Institutions | On Directing CMD to Develop Study Materials to Provide Guidance on the Relationship of the Finding of the Sciences to the Affirmation of God as Creator of the Universe—From the Presbytery of National Capital. | Team (10Ple, 3 three-day mtgs); two consultants, study guide (8 pge, 3000 copies); resource (32 pge, 3000 copies) | U | 15,718 | 44,286 | | 60,004 | CMD |

**FINANCIAL IMPLICATIONS REPORT
OF PROPOSED ACTIONS
213TH GENERAL ASSEMBLY (2001)
(as of 5/31/2001)**

| ITEM | COMMITTEE | BRIEF DESCRIPTION | ASSUMPTIONS | Source | 2001 | 2002 | 2003 | TOTAL | AGENCY |
|------------|---------------------------------------|--|--|--------|--------|--------|--------|---------|--------|
| RGA 22.089 | #11 Evangelism and Church Development | OGA to print and distribute to entire church and higher Educ institutions related.. The report "Renewing the Commitment" | Print & mail 33,000 copies 14 paged document | PC | 21,615 | | | 21,615 | OGA |
| RGA22.091 | #11 Evangelism and Church Development | Establish by the beginning of academic year 2003-2004 a campus ministry internship program | Recruitment, Intern training, Site preparation, consultation & evaluation (Note: cost will be \$15,000 for each of 2004 & 2005) | R | | 6,500 | 14,500 | 21,000 | NMD |
| RGA22.092 | #11 Evangelism and Church Development | Establish with Mission Funding and Development a focused and systematic process of funds development..... | case study, funds development process (Note: the cost will be \$15,000 for each of 2004 & 2005 for a part-time grade 14 position) | R | | 7,000 | 10,000 | 17,000 | NMD |
| RGA22.093 | #11 Evangelism and Church Development | Coordinate with our ecumenical partners the present development of an electronic means for congregations, parents, | support of tracking process (Note: the cost for 2004 will be \$4,000; for 2005 the cost will be \$12,000 for re-editing & re-distributing of directory) | R | | 4,000 | 4,000 | 8,000 | NMD |
| RGA22.094 | #11 Evangelism and Church Development | Conduct a national conference during 2002 involving student and staff leaders representing the several models and theological traditions | Planning team (1 2-day mtg; 5 ple); Conf (4-day, 60 ple) | R | | 30,000 | | 30,000 | NMD |
| RGA22.095 | #11 Evangelism and Church Development | Continue and expand the efforts and representation of the Presbyterian Student Strategy Team to assure a student voice in the church's ministry in higher education. | Support Student Strategy Team 2002-2005, National leadership conf 2002 (4-day, 30 ple), Regional leadership develop't conferences 2003 (3, 3-day, 20 ple); staffing upgrade from grade 14 to grade 16 2003-2005 (Note: cost for 2004 7 2005 will be \$93,5250 & \$54,250 respectively) | R | | 41,250 | 59,250 | 100,500 | NMD |

**FINANCIAL IMPLICATIONS REPORT
OF PROPOSED ACTIONS
213TH GENERAL ASSEMBLY (2001)
(as of 5/31/2001)**

| ITEM | COMMITTEE | BRIEF DESCRIPTION | ASSUMPTIONS | Source | 2001 | 2002 | 2003 | TOTAL | AGENCY |
|------------|-------------------------------------|--|---|--------|--------|--------|--------|--------|--------|
| RGA26.004 | #12 National and Social Issues | The Advocacy Committee for Racial Ethnic Concerns recommends that the 213th General Assembly (2001) direct the GAC to create a task force to study... the disenfranchisement of people of color in the United States' electoral system | 5 three-day mtgs, 5 ple, consultant, conf calls, 2 members at 2003 GA | PC | 5,432 | 21,956 | 8,678 | 36,066 | GAC |
| RGA26.013 | #12 National and Social Issues | ... 213th GA directs the GAC to create a task force to study ... the issue of reparations for African Americans, Native Americans, and Alaskan Natives, Asian Americans, Mexicans, Puerto Ricans, and others who have experienced unjust treatment, | 6 three-day mtgs, 7 ple, consultant, conf calls, 2 members at 2003 GA | PC | 14,818 | 27,118 | 10,409 | 52,345 | GAC |
| RGA 25.170 | #12 National and Social Issues | Stated Clerk to publish report "Turn Mourning Into Dancing" policy statement on healing domestic violence w/study gde to sessions, gov bodies... | 13,000 copies of 24 paged (typeset) document+8 pgd study action guide, Print & mail | PC | 20,020 | | | 20,020 | OGA |
| OVT 01-54 | #13 Health Issues and Social Issues | Appoint special committee to produce a GA policy study on Abortion in a Biblical & Theological context... | Committee of 15 psns meeting once in 2001, 3 times in 2002, and once in 03, consultant/writer | PC | 13,135 | 43,590 | 19,650 | 76,375 | OGA |
| OVT 01-59 | #14 Global Issues | Stated Clerk to write letter to all congregations re prayers for realization of peace & justice in Colombia... | Print & mail 12,000 letters 2 pgs | PC | 3,360 | | | 3,360 | OGA |
| RGA 25.250 | #14 Global Issues | Stated Clerk to publish report "Human Rights Update 2000-2001" to gov bodies & sessns | 13,000 copies of 26 paged (typeset) document+8 pgd study action guide, Print & mail | PC | 21,125 | | | 21,125 | OGA |

**FINANCIAL IMPLICATIONS REPORT
OF PROPOSED ACTIONS
213TH GENERAL ASSEMBLY (2001)
(as of 5/31/2001)**

| ITEM | COMMITTEE | BRIEF DESCRIPTION | ASSUMPTIONS | Source | 2001 | 2002 | 2003 | TOTAL | AGENCY |
|--|-------------------|---|---|--------|----------------|------------------|----------------|------------------|--------|
| RGA 27.013 | #14 Global Issues | support the administrative and programmatic needs of the two new WMD mission personnel positions that will address AIDS in Africa; | Admin, travel & program exp | R | | 30,000 | 40,000 | 70,000 | WMD |
| RGA 27.016 | #14 Global Issues | establish funding for the provision of financial and technical support to indigenous efforts in all regions of the world that seek to develop programs and educational materials concerning gender inequalities that exacerbate the pandemic; | Regional training (1 in 2002 & 2 in 2003); follow-up local trainings (6 in 2002 & 10 in 2003); grant to WARC | R | | 69,000 | 117,000 | 186,000 | WMD |
| RGA 27.017 & 27.022 | #14 Global Issues | facilitate local or regional gatherings of church women overseas who are working to address the AIDS pandemic and seek the opportunity to exchange information, receive additional training, and support one another's work, | Planning team (5 ple, 3 two-day mtgs; 2 in 2001 & 2 in 2002); gathering (40 ple, 1 four-day mtg; 20 participants are from partner churches) | R | 6,670 | 49,500 | | 56,170 | WMD |
| RGA 27.021 | #14 Global Issues | consider establishing a two- to three-year staff position with International Health Ministries | Grade 18, travel & admin | R | | 78,824 | 81,417 | 160,241 | WMD |
| TOTAL IMPLICATIONS : | | | | | 229,984 | 1,011,835 | 697,732 | 1,939,551 | |
| TOT MISSION BUD IMPLICATIONS: | | | | | 22,388 | 428,860 | 391,967 | 843,215 | |
| TOT PER CAPITA BUD IMPLICATIONS | | | | | 207,596 | 582,975 | 305,765 | 1,096,336 | |
| PER CAPITA (CENTS) : | | | | | 8 | 23 | 12 | | |
| TOTAL IMPLICATIONS : | | | | | 229,984 | 1,011,835 | 697,732 | 1,939,551 | |

Notes:

- 1- For the Mission Budget "U"= Unrestricted; "R"= Restricted
- 2- "PC"= Per Capita

NATIONAL MISSION PARTNERSHIP FUNDS

BACKGROUND: The GAC and the synods agreed at their consultation in May 2000 on a percentage formula by which National Mission Partnership Funds would be allocated to each receiving synod in 2001 and 2002. The recommended dollar allocations for 2002 are based on those percentages. Each receiving synod has been contacted and has concurred with their allocation.

| Proposed Distribution Schedule by Synod | | |
|--|------------------|------------------------|
| Synod Name | % Applied | 2002 Allocation |
| Alaska-Northwest | 16.07% | 600,956 |
| Lakes & Prairies | 11.01% | 411,732 |
| Living Waters | 8.64% | 323,103 |
| Pacific | 9.67% | 361,621 |
| Puerto Rico | 12.27% | 458,851 |
| Rocky Mountains | 7.57% | 283,089 |
| South Atlantic | 6.64% | 248,311 |
| Southern Cal/ Hawaii | 4.45% | 166,413 |
| Southwest | 23.68% | 885,541 |
| Total : | 100.00% | 3,739,617 |

CONFERENCE CENTER GOVERNANCE COVENANT



Ghost Ranch/Plaza Resolana



Stony Point Center

Congregational Ministries Division (CMD)
Mission Support Services (MSS)
General Assembly Council



INTRODUCTION

2 This document sets forth an agreement between the General Assembly Council,
3 its Congregational Ministries Division, Mission Support Services, and the Governing Boards of
4 Ghost Ranch/Plaza Resolana, and Stony Point conference centers. It defines relationships
5 regarding oversight of program, budget and financial administration, personnel, financial support,
6 facilities and property management, long-range-planning, nominating, and board composition.

7 We understand the term "governance" in a broad way. In recent times property
8 management, program planning, financial management, staffing, long-range planning, and the
9 definition of board and staff roles, have not all rested in a single governing entity. We recognize
10 the need for a coherent and integrated governance relationship.

11 Our agreement is rooted in a theological concept of covenant. "Covenant" implies
12 a defined set of mutually agreed upon responsibilities accepted by the various partners united for
13 a common purpose and related to each other in a common undertaking. The covenant
14 relationship is implicitly one of mutuality and cooperation. Matters of legal responsibility or
15 institutional authority are reflected in the definition of covenanted responsibilities and
16 commitments accepted by each party.

17 The Presbyterian Church (U.S.A.), A Corporation, as property owner and
18 employer, retains the legal responsibility incumbent with that role.

Identified Functions of the Entities

| | | |
|----|--|----|
| 1 | Program, Marketing and Public Relations | 3 |
| 2 | Financial Administration, Budget and Forecasting | 4 |
| 3 | Human Resources | 5 |
| 4 | Financial Support | 6 |
| 5 | Facilities/Property Management | 7 |
| 6 | Long-Range Planning | 8 |
| 7 | Legal | 9 |
| 8 | Nominating | 10 |
| 9 | Review and Evaluation | 11 |
| 10 | Appendices (Historical Reference Materials) | |
| 11 | Brief History of Conference Center Governance | |
| 12 | A. Ghost Ranch and Plaza Resolana | 11 |
| 13 | Stony Point Center | 12 |
| 14 | B. Agreement for Governance | 13 |
| 15 | Initial Governing Board Discussions | 14 |

PROGRAM, MARKETING AND PUBLIC RELATIONS***Congregational Ministries Division covenants to:***

- advise the Governing Boards with respect to General Assembly Council goals and priorities of the divisions and encourage conference center implementation of programs/educational emphases of the Presbyterian Church (U.S.A.).
- refer and promote utilization of all conference centers by church groups, denominational entities, clergy and lay people.
- advocate for the centers with General Assembly, synods, presbyteries, ecumenical partners, and congregations.
- cooperate in program planning and implementation at the centers by providing resources, staff and program, on a regular and continuing basis.
- Provide consultation through its primary staff liaison in public relations which affect the church nationally.

The Governing Boards covenant to:

- establish general program directions and priorities consistent with their mission statements and the directions and priorities set by the General Assembly Council.
- annually review and evaluate programs.
- assure coordination with General Assembly Council and Congregational Ministries Division (CMD), National Ministries Division (NMD), and Worldwide Ministries Division (WMD) program objectives and with Mission Support Service (MSS).
- relate to the other Presbyterian Church (U.S.A.) national conference centers and middle governing body camps and conference centers.
- Inform CMD through its primary staff liaison of concerns which have national public relations impact.

FINANCIAL ADMINISTRATION, BUDGET AND FORECASTING

Congregational Ministries Division covenants to:

- receive, review, monitor and approve annual operating and capital budgets.

The Governing Boards covenant to:

- establish annual operating and capital budgets, including establishing fees and developing procedures to meet the needs of the centers' operation consistent with the financial administration policies of the Presbyterian Church (U.S.A.)
- review financial statements provided by MSS.
- recommend expenditure of temporarily restricted and other appropriate funds.

Mission Support Services covenants to:

- participate in the establishment and maintenance of an integrated financial plan of operation.
- assist in budget development and implementation process, including revenue projections, monitoring, and reporting;
- provide technical support and training for conference centers.
- prepare, analyze and interpret financial results for utilization by management in the decision-making process.
- prepare and file external reports as required to satisfy governmental regulatory bodies, financial institutions, the General Assembly, and others.
- design, establish and maintain all accounting systems to properly record all financial transactions in accordance with sound accounting principles and adequate internal controls.

HUMAN RESOURCES

Congregational Ministries Division covenants to:

- participate in the selection, supervision and separation of the directors of Ghost Ranch/Plaza Resolana and Stony Point Center via the associate director in CMD for CELD.
- provide for performance management of the directors of Ghost Ranch/Plaza Resolana and Stony Point Centers, and respond to grievances initiated by either director in accordance with Presbyterian Church (U.S.A.) personnel policies.

The Governing Boards covenant to:

- initiate the selection and separation of the directors of Ghost Ranch/Plaza Resolana and Stony Point Center, upon the concurrence of the associate director in CMD for CELD.
- supervise with participation and concurrence of the Congregational Ministries Division, the director of Ghost Ranch/Plaza Resolana and Stony Point respectively, conduct annual performance reviews, and establish and annually review directors' salaries. All other staff shall be hired by the respective director in accordance with the personnel policies.
- ensure the establishment of personnel policies and procedures which address the unique situations of the conference centers and are generally consistent with the personnel policies and salary administration programs of the Presbyterian Church (U.S.A.), and approve the staffing rationale. Employees of the conference centers are covered by personnel policies adopted by the respective conference centers.

General Assembly Council covenants to:

- provide overall personnel policies, assist in developing procedures which meet the conference centers' unique situations, and interpret policy applications.
- administer the churchwide compensation system and assist with special circumstances due to the geographic area.
- advise on compliance with the churchwide plan to promote equal employment opportunity and affirmative action and assist in the resolution of AA/EEO complaints.
- provide consulting services in the areas of policy interpretation and understanding of legislation affecting employment.
- serve as liaison to benefit providers, especially in the area of worker's compensation and short- and long-term disability injuries.

1 **FINANCIAL SUPPORT**

2 *Congregational Ministries Division covenants to:*

- 3 > provide financial support equivalent to the amount of the director's salary and
- 4 benefit package.
- 5 > facilitate access to, use of, and incorporation of various funds such as Presbyterian
- 6 Church Foundation (USA) funds, Extra Commitment Opportunity funds etc., into
- 7 annual budget building.
- 8 > continue to honor the intentions of donor gifts to the conference centers.

9 *The Governing Boards covenant to:*

- 10 > seek to ensure the financial health and vitality of Ghost Ranch/Plaza Resolana and
- 11 Stony Point.
- 12 > develop a holistic, integrated funds development strategy both annually and long-
- 13 term using the long-range planning documents of the respective centers as an
- 14 initial framework.
- 15 > coordinate revenue streams (e.g. Driscoll Fund, Sloane Fund, PC(USA),
- 16 Presbyterian Foundation, NGRF, earned income, grants, etc.)
- 17 > continue to honor the intentions of donor gifts to the conference centers.

FACILITIES/PROPERTY MANAGEMENT

Presbyterian Church (U.S.A.), A Corporation, covenants to:

- continue to hold title to the properties and to accept legal responsibility of such ownership including providing all insurance coverages.

Congregational Ministries Division covenants to:

- review and to approve final plans for construction or major renovations.
- consider participation in appropriate level of funding of capital projects.
- receive, review and recommend any proposed encumbrance of property to MSS.
- consult the governing board of the respective center before making recommendations to sell, convert, encumber, or otherwise dispose of any or all of the real property on which Ghost Ranch, Plaza Resolana, or Stony Point are situated and on concurrence with the Corporation, grant the governing board, in the case of sale or disposal, the option of right of first refusal.

The Governing Boards covenant to:

- ensure policies and procedures for maintaining facilities consistent with good stewardship and according to Presbyterian Church (U.S.A.) real estate policies and procedures.
- ensure policies and procedures for planning and supervising construction of new and/or renovated facilities.
- review and recommend or advise regarding any proposed encumbrances of the real property.
- develop the long-range plans for the facilities.

Mission Support Services covenants to:

- perform property title work and maintain deeds, records and documents necessary to verify ownership.
- manage the acquisition and disposal of property parcels.
- negotiate leases for property parcels or additional property, not necessarily owned by Presbyterian Church (U.S.A.).
- consult on property improvements including development of long-range plans, capital improvements, plans and budgets.
- conduct site inspections to help develop deferred maintenance plans.
- facilitate the funding of architectural, design and operational maintenance documents.
- explore, and where economical offer, group purchasing, distribution, printing and mailing options.

LONG-RANGE PLANNING

General Assembly Council, through the Congregational Ministries Division and Mission Support Services, covenants to:

- participate with conference centers in the development of long-range business and program plans, in light of General Assembly Council and division goals and priorities.

The Governing Boards covenant to:

- develop long-range plans and set goals consistent with those of General Assembly Council and in consultation with conference center staff, and other constituent groups (e.g. community, customers, denominational governing bodies, ecumenical partners, etc.).
- establish criteria by which to evaluate goals.
- periodically review achievement of goals.

1 **LEGAL**

2 *General Assembly Council, through its staff, covenants to:*

- 3 ➤ work with the conference center directors concerning legal matters and legal
4 defense of cases (property, personnel, contracts, etc.) to ensure that the interests
5 of the Presbyterian Church (U.S.A.) are not compromised.
6 ➤ defend the parties to this governance agreement in litigation and administrative
7 hearings.
8 ➤ give adequate legal review to all legal documents and contracts which legally bind
9 the Presbyterian Church (U.S.A.).
10 ➤ provide the governing boards and individuals serving on the boards insurance
11 protection provided to other Presbyterian Church (U.S.A.) entities.

12 *The Governing Boards covenant to:*

- 13 ➤ assure that policies and procedures are in place for compliance with local, state
14 and federal laws.
15 ➤ ensure that procedures are in place to adhere to the policies.
16 ➤ assure compliance with Presbyterian Church (U.S.A.) policies and procedures to
17 the extent possible.
18 ➤ confer with the director on major legal issues or litigation in accord with the
19 Board's internal decision-making practices.

1 **NOMINATING**

2 *Congregational Ministries Division covenants to:*

- 3 > receive and act upon recommendations from the Governing Board regarding
4 nominations for Governing Board membership.
5 > provide an elected member from CMDC (with an emphasis on continuity), in
6 consultation with the Governing Board, to serve as a voting member on the
7 Governing Board to join the associate director in CMD for Christian Education
8 and Leader Development (the GAC staff member responsible for overseeing the
9 national conference centers) who serves as an ex-officio member of the
10 governing boards.

11 *Mission Support Services covenants to:*

- 12 > provide an elected member from MSSC (with an emphasis on continuity), in
13 consultation with the Governing Board, to serve as a voting member on the
14 Governing Board

15 *The Governing Boards covenant to:*

- 16 > replace and renew its membership in light of General Assembly policies of
17 representation and inclusion.
18 > be representative of the various constituencies of the centers.
19 > provide orientation for new governing board members.
20 > regularly review by-laws to assure adequate and appropriate staff and elected
21 representation from General Assembly Council entities.

1 **REVIEW AND EVALUATION**

2 CMD and the Governing Boards will, on behalf of GAC, initiate an evaluation of the adequacy of
3 and compliance with the Governance Covenant no later than 2006.

4 In the 1999 - 2001 review, the following offices were involved:

- 5 Congregational Ministries Division
- 6 Christian Education and Leader Development
- 7 Mission Support Services
- 8 Finance & Accounting
- 9 Legal
- 10 Property Services
- 11 General Assembly Council
- 12 Executive Director's Office
- 13 Human Resources
- 14 Ghost Ranch/Plaza Resolana
- 15 Governing Board Members
- 16 Director
- 17 Stony Point Center
- 18 Governing Board Members
- 19 Director

Appendix A

BRIEF HISTORY OF CONFERENCE CENTER GOVERNANCE

2 *Ghost Ranch and Plaza Resolana*

3 Ghost Ranch was presented to the Presbyterian Church in 1955 as a gift from Arthur
4 and Phoebe Pack. Management of this gift was lodged in the Board of Christian Education which invested
5 substantial funds and planning effort to develop the Ranch into a conference and study center. Upon
6 reorganization of the national church structures in the early 70's, the management of Ghost Ranch was
7 lodged in the newly-created Program Agency, which exercised this responsibility through Unit III, the
8 division of the Program Agency concerned with Christian Education. Property management concerns
9 were lodged in the Support Agency, which worked in consultation with the appropriate folks in the
10 Program Agency. In the same period, the National Ghost Ranch Foundation was formed to raise funds
11 for the support of Ghost Ranch.

12 With the Presbyterian reunion and organization of new denominational structures in
13 1988, governance of Ghost Ranch was lodged in the new Education and Congregational Nurture
14 Ministries Unit of the General Assembly Council. Services for property, legal, personnel, payroll, etc.
15 were provided to the conference centers by specialized areas of the new administrative infrastructure of
16 the denomination (e.g., Church Vocation Unit and Central Treasury Corporation.)

17 Early in 1990, after nearly a year of deliberation and negotiation, the National Ghost
18 Ranch Foundation (NGRF) arranged for purchase of a portion of the Plaza del Monte facility in Santa Fe.
19 The NGRF later transferred title to this property to the Presbyterian Church as a gift. The facility was
20 opened for business during the summer of 1990, was later renamed Plaza Resolana and has become a
21 vital study and conference center and is part of the whole Ghost Ranch mission. The Co-Directors of
22 Plaza Resolana were hired by and are accountable to the Director of Ghost Ranch. Thus the governance
23 of both facilities and programs has been lodged together in the national structures.

24 During 1993, the national Presbyterian structures were reorganized again. Governance
25 for Ghost Ranch and Plaza Resolana was placed in the new Congregational Ministries Division of the
26 General Assembly Council. Appropriately, property, legal, personnel and payroll services are provided by
27 specialized areas of the administrative infrastructure of the Presbyterian Church (U.S.A.).

28 For the entire time Ghost Ranch has been a program center of the Presbyterian Church
29 and since purchase of Plaza Resolana from the Board of Pensions, governance of these centers has been
30 lodged in the national church structure, with specific responsibility assigned to that board or committee
31 and staff related to Christian Education ministries of the denomination. As the programs and operations
32 of the two centers have grown over the past four years, the need for a consistent and closely-involved
33 relationship with the governance structure for Ghost Ranch/Plaza Resolana has increased accordingly. It
34 appears in the new organizational structure there will be even less time for the Division Committee to
35 focus on governance issues of our centers than had become possible with the ECN Unit Committee and
36 its Conferencing Division. A smaller committee will be handling much broader responsibilities and will
37 have less time to interact with and pay serious attention to matters of governance and oversight.
38 Consequently this seems the ideal time to design a new way for the Presbyterian Church (U.S.A.) to
39 structure its relationships with Ghost Ranch/Plaza Resolana.

1 *Stony Point*

2 The seeds of Stony Point Conference Center were planted more than a hundred years
3 ago when a small house on West Main Street in Stony Point became the home of the Gilmor family. In
4 1948 the three Gilmor sisters bequeathed their enlarged, renovated home, their spacious lawns and
5 twenty-six acres of farmland to the Presbyterian Board of Foreign Missions "to help carry out the mission
6 work of the church."

7 Six residences for missionaries on furlough were established on the property and the
8 charming, Victorian era, Gilmor House, now called the Gilmor-Sloane House, was used as a retreat
9 center for churches from the New York area.

10 Ground was broken in April 1958 on the Gilmor-Sloane estate farmlands for the
11 Ecumenical Training Center, a project of the Commission on Ecumenical Mission and Relations of the
12 United Presbyterian Church (USA). The first group to use the new facility entered in January 1959.

13 In January 1961, the Presbyterian Church joined five other denominations in establishing
14 the interdenominational Missionary Orientation Center on the estate. Participating denominations
15 included the Disciples of Christ, the Evangelical United Brethren Church, the Methodist Church, the
16 Reformed Church in America, and the United Church of Christ. An estimated 2,800 persons went
17 through the M.O.C. programs before it closed in 1972.

18 In 1977 the Program Agency of the Presbyterian Church (USA) reclaimed the Center
19 and opened the Stony Point Center for Education and Mission in its present form.

20 In 1988 governance of Stony Point Center was lodged in the Education and
21 Congregational Nurture Ministry Unit of the newly created General Assembly Council. As with Ghost
22 Ranch, services for property, legal, personnel, payroll, etc. were provided to the conference centers by
23 other specialized areas of the new administrative infrastructure of the denomination.

24 With the formation of the new Division structure in 1993, Stony Point Center was
25 moved, with the other national conference centers, to the Congregational Ministries Division.
26 Appropriately, various property, legal, personnel and payroll services are provided by specialized areas of
27 the administrative infrastructure of the Presbyterian Church (U.S.A.)

28 Since 1948 Stony Point Center has served the national church in education and mission,
29 but has had its accountability to various missions, ecumenical or education agencies. The intent of
30 providing non-program services by specialized areas of the denomination's infrastructure was to achieve
31 operational economics of scale, provide professional expertise, and avoid costly duplication of functions.
32 While this arrangement for support services may be appropriate to the General Assembly structure, it
33 was often artificial and cumbersome for the efficient functioning of the center. We, too, believe that this
34 agreement is timely in the considerations of the Division of its responsibilities, and in establishing a way
35 to more effectively carry out its mission through Presbyterian Conference Centers.

Appendix B

AGREEMENT FOR GOVERNANCE

Ghost Ranch Conference Center,
Plaza Resolana en Santa Fe Study and Conference Center,
Stony Point Conference Center
February 25, 1994

...this proposal envisions and outlines a new relationship between the national Presbyterian Church (U.S.A.) and Ghost Ranch/Plaza Resolana and Stony Point conference centers. It is intended to empower these centers both to carry out their mission and vision statements more effectively and to enable the denomination's Organization for Mission....

Identified Purposes of the Agreement

Ghost Ranch/Plaza Resolana and Stony Point need:

- to provide opportunity for identifying and addressing issues of relevance in the life of the church and the world.
- to develop a fully integrated, coherent and efficient structure which will be responsive to the organizational needs of Ghost Ranch/Plaza Resolana and Stony Point and which will be responsible for governance, property management, financial management, policy, and accountability. These bodies will be known as the Governing Board of Ghost Ranch/Plaza Resolana Conference Centers, and the Governing Board of Stony Point Conference Center, respectively.
- to fashion, in coordination with existing divisions and with Corporate and Administrative Services a wholly integrated development structure in order to ensure the vitality of fund raising, assure donor confidence, and gift management.
- to recruit committed, broadly representative persons as part of the governing body to provide proximate, visible leadership to these centers.
- to serve and to strengthen the program strategies and directions of the denomination, reflecting these centers' theological rootedness in education.
- to identify continually and expand the constituencies of these centers, and deeply and creatively involve them in support of our mission.

- 2 ■ In the case of Stony Point Center, initial nominations for governing Board membership will be
- 3 made by the Stony Point Center Transitional Committee and the CMD. In the case of Ghost
- 4 Ranch/Plaza Resolana, initial nominations for Governing Board membership will be made by a
- 5 transitional committee comprised of members from CMD, NGRF, Ghost Ranch staff and Plaza
- 6 Resolana staff. Initial by-laws will be prepared by these transitional committees.
- 7 ■ The initial Governing Boards shall be elected by the Congregational Ministry Division.
- 8 ■ Initially, the Governing Board will have no more than 18 members, serving three-year cycles in
- 9 classes and its membership will be majority Presbyterian.
- 10 ■ Three members of the Governing Boards will be representatives from the staff of the divisions of
- 11 the General Assembly Council; one each from CMD, NMD, and WMD.
- 12 ■ The Directors of Ghost Ranch/Plaza Resolana, and Stony Point, and the CMD Director or Chair of
- 13 CMD Committee will serve as non-voting ex officio members of their respective boards.
- 14 ■ Board members will be chosen with consideration to the following areas of expertise and
- 15 experience: programming, conferencing, public relations, operation, personnel, finance, collegial
- 16 style, understanding and appreciation of the Reformed tradition, and sensitivity to different faith
- 17 traditions.
- 18 ■ Initially there will be at least four board meetings annually, with interval committee meetings as
- 19 needed. Expenses of travel will be included in the respective budgets of Ghost Ranch, Plaza
- 20 Resolana and Stony Point.
- 21 ■ CMD will on behalf of GAC initiate an evaluation of the adequacy of the governance of Ghost
- 22 Ranch/ Plaza Resolana and Stony Point no later than 1998.

23 ***The Governing Board members shall:***

- 24 > be visionary,
- 25 > be responsible for the well-being and growth of Ghost Ranch/Plaza Resolana and Stony
- 26 Point, give their allegiance to these centers, and be ambassadors for the missions of these
- 27 centers.
- 28 > serve the interests of these centers with prudence and care, conforming to all relevant
- 29 laws.
- 30 > delegate to the respective directors responsibility for the overall administration of the
- 31 centers.
- 32 > assume the financial accountability for the centers.
- 33 > determine how to organize the board into executive committee, standing or ad hoc
- 34 committees, and advisory boards.
- 35 > determine how to conduct business, and how to delegate and share authority.
- 36 > enact or amend its by-laws which governs its own conduct and size of membership, with
- 37 concurrence of the Congregational Ministry Division.
- 38 > have authority to retain counsel with concurrence of the GAC.
- 39 > make an annual contribution according to their individual means.
- 40 > provide funds to meet the goals of long-range plans.
- 41 > have a knowledge and awareness of local community issues.
- 42 > attend at least one seminar per year at either center.

*General Assembly Council
2002 Budget Process
Program Partnership Proposal*

Name of Partnership Proposal: Asian American Young Adult Ministry
Leadership Conferences

Programs Involved in Partnership: CLS Asian American Leader Development
Youth / Young Adult

GAC Ranking of Programs Involved in Partnership: PELLs (Medium)
Youth / Young Adult (High)

Prepared by: Church Leader Support Team
Christian Education & Leader Development
Congregational Ministries Division

The proposed program must be presented in detail, giving time-line, staff and/or elected to be involved, complete budget estimate, and expected outcomes.

This partnership provides a forum through annual conferences where those involved and interested in the Asian American young adult ministry come together to identify and address mutual concerns in the Asian American context and to equip themselves to carry on the discipleship and evangelism emphasis of the Presbyterian Church in general and Asian American congregations in particular.

As English speaking second generations raised in America are reaching young adulthood today, these Americanized young adults find many difficulties to cope with the first generation led mono-cultural and mono-lingual Asian American immigrant congregations. This unique ministry with the second generations becomes an urgent concern for young adult ministry.

Staff involved:

Coordinator of Youth and Young Adult Ministry, CMD
Associate for Asian American Leader Development, PELLs, CMD
Administrative Assistant for Asian American Leader Development, PELLs, CMD

Annual Funding needed:

\$7,000 for Korean American Young Adult Leadership Conference
\$5,000 for Taiwanese American Young Adult Leadership Conference
\$5,000 for Filipino American Young Adult Leadership Conference

What other sources of funding are available for this program initiative? Why was this source selected?

If the Pentecost Offering achieves the growth of which it is capable, in the future monies could be provided from that Offering. At present there are no other possible sources of funding available.

The proposed program must be shown to support the priorities of "discipleship and evangelism."

Further, how will those benefitting from this program be able to engage in the work of discipleship and evangelism?

"Silent Exodus" is a description of what's happening in Asian American immigrant congregations. English speaking 1.5 and second generation Asian American young adults are silently moving out as they reach adulthood due to the language and cultural gaps existing between the first and second generations in the church. Developing disciples of Jesus Christ for this bridging generation is vital ministry for the survival of the immigrant congregations before it is too late. It takes a serious evangelistic effort for non-English speaking first generation congregations to reach out English speaking Asian Americans who already became young adults. Asian American congregations with this English speaking generation may become contributing members by sharing their faith and heritage with the larger church with less language barriers.

How will this program initiative be sustained in the future? Give information such as that which is required in the first criteria, above.

The desired outcome of the partnership is to develop Asian American leaders to actively participate in both local and national level as the core leaders of the young adult ministry. The Young Adult Ministry Office develops young adult ministry for the whole church including racial ethnic congregations.

Growing numbers of English speaking ministry offered by Asian American congregations will mark the success of this partnership. So far, only 50 Asian American congregations offer English speaking worship services out of approximately 420 Asian American immigrant congregations in our denomination. (Approximately 30 congregations, mostly Japanese and Chinese, are English speaking congregations led by the second, third, and fourth generation leaders.)

The emphasis on Asian American Young Adult ministry will continue until the majority of Asian American congregations become bilingual congregations having their worship services in two languages. The next 10 years will be a crucial transition period for Asian American congregations from monolingual to bilingual congregations. Partnership will be feasible and viable until the year 2010, and it may be extended further according to the evaluation of the results of the number of English speaking worship services developed for the young adults.

If the Pentecost Offering does not grow as anticipated, we will have to seek funding with a funds development effort within the Asian American community.

*General Assembly Council
2002 Budget Process
Program Partnership Proposal*

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Christian Education & Leader Development
Congregational Ministries Division

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As English speaking second generations raised in America are reaching young adulthood today, these Americanized young adults find many difficulties to cope with the first generation led mono-cultural and mono-lingual Asian American immigrant congregations. This unique ministry with the second generations becomes an urgent concern for young adult ministry.

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What other sources of funding are available for this program initiative? Why was this source selected?

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The proposed program must be shown to support the priorities of "discipleship and evangelism."

Further, how will those benefitting from this program be able to engage in the work of discipleship and evangelism?

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The emphasis on Asian American Young Adult ministry will continue until the majority of Asian American congregations become bilingual congregations having their worship services in two languages. The next 10 years will be a crucial transition period for Asian American congregations from monolingual to bilingual congregations. Partnership will be feasible and viable until the year 2010, and it may be extended further according to the evaluation of the results of the number of English speaking worship services developed for the young adults.

If the Pentecost Offering does not grow as anticipated, we will have to seek funding with a funds development effort within the Asian American community.

FOR ACTION BY THE NATIONAL MINISTRIES DIVISION COMMITTEE

I. TITLE:

**COVENANT BETWEEN PRESBYTERIAN
WOMEN AND THE GENERAL
ASSEMBLY COUNCIL OF THE
PRESBYTERIAN CHURCH (U.S.A.), THE
NATIONAL MINISTRIES DIVISION AND
THE WOMEN'S MINISTRIES PROGRAM
AREA**

II. RECOMMENDATION:

That the National Ministries Division Committee approve and forward to the GAC for its approval the revised Covenant between Presbyterian Women and the General Assembly Council of the Presbyterian Church (U.S.A.), the National Ministries Division and the Women's Ministries Program Area.

BACKGROUND:

The Covenant is being entered into to clarify, enhance and strengthen the relationship between Presbyterian Women and the General Assembly Council through National Ministries Division and the Women's Ministries Program Area. A minor revision as noted on Page 5 was recommended by the finance office for clarity.

BUDGET IMPLICATIONS:

Current budgets remain in effect.

COVENANT
among PRESBYTERIAN WOMEN and
the GENERAL ASSEMBLY COUNCIL of the
PRESBYTERIAN CHURCH (U.S.A.),
the NATIONAL MINISTRIES DIVISION and
the WOMEN'S MINISTRIES PROGRAM AREA

I. Preface: This covenant expresses the partnership in mission among Presbyterian Women (PW, as represented by its Churchwide Coordinating Team, CCT) and the Presbyterian Church (U.S.A.) General Assembly Council (GAC). PW and the Presbyterian Church (U.S.A.) have had a long-standing partnership based upon shared beliefs, complementary visions and commitments, common history, and a relationship of mutual respect and cooperation. While this covenant is specifically for the relationship between PW Churchwide and the GAC, it is commended as a model for PW in relation to other corresponding governing bodies and councils.

II. The Covenant-Based Relationship: A covenant is essentially an agreement between two or more parties committing themselves to certain responsibilities. The idea of Covenant is at the heart of the Biblical story and is generally understood as different from a contract. A contract is about legal and economic transactions while a covenant depends on trust and fidelity and focuses more on the quality of the relationship. It is agreed that PW, Women's Ministries Program Area (WMPA), National Ministries Division (NMD), and GAC will each assume responsibility for their actions, and the signing of the covenant does not hold any party liable for the actions of another party. As reflected in this covenant, however, the GAC does provide various services to PW.

A. Background: Presbyterian Women (PW) is the national women's organization of the Presbyterian Church (U.S.A.), hereinafter PC(USA). Its members are first and foremost members of the PC(USA). PW came into being in 1988, five years after the reunion of the Presbyterian Church in the United States and the United Presbyterian Church in the United States of America. It is a mission entity in the PC(USA) with leadership coordinating teams at all governing body levels from the congregation to the General Assembly.

From reunion in 1983 until the organizing Business Meeting of PW in 1988, a Working Team of the Women of the Church (WOC) and United Presbyterian Women (UPW) proposed designs to their constituencies which culminated in the approval of the present structure. The 198th General Assembly (1986) received the PW Purpose and Principles of Organization as information only, pending approval by the uniting constituencies. The

General Assembly action affirmed the independence and responsibility of Presbyterian Women to make its own decisions concerning leadership, program and budget.

Membership in Presbyterian Women is open to all women who choose to participate in or be supportive of PW in any way.

The PW Purpose states:

Forgiven and freed by God in Jesus Christ and empowered by the Holy Spirit, we commit ourselves:

to nurture our faith through prayer and Bible study,

to support the mission of the church worldwide,

to work for justice and peace, and

to build an inclusive, caring community of women that strengthens the Presbyterian Church (U.S.A.) and witnesses to the promise of God's kingdom.

In 1986, UPW and WOC, as they looked ahead to becoming PW, willingly became a part of the Women's Ministry Unit where they were in partnership with Justice for Women, Women Employed by the Church, and the Committee of Women of Color. In 1993, the Women's Ministry Unit was reorganized into the Women's Ministries Program Area of the National Ministries Division. There it continues to be lodged with staff as part of the NMD program area. PW leaders in presbyteries and synods were polled in the spring of 1994 and eighty-three percent (83%) of the respondents were satisfied with PW's placement. With each restructure or reorganization, Presbyterian Women made the decision to be lodged in the unit or program area with other women's constituency groups and emphases.

Funds owned and operated by PW but managed by the GAC and its entities belong to PW in perpetuity. Should the relationship between PW and NMD or its successor be dissolved, these funds and earnings from investment of the funds will be transferred to PW or its successor.

B. The Covenant Responsibilities of Presbyterian Women

Presbyterian Women will:

1. (as stated in their purpose)

a. nurture (their) faith through prayer and Bible study,

b. support the mission of the church,

c. work for justice and peace,

d. build a...community of women that strengthens the PC(USA);

2. work cooperatively with the Women's Ministries Program Area as a whole and with other offices within the program area, being especially aware of the need to keep staff in the synods up-to-date on decisions and actions of the Churchwide Coordinating Team;

3. be an active presence on the General Assembly Council through the PW Moderator's membership, voice and vote;
4. be faithful stewards of the money given by Presbyterian Women from throughout the church, whether that money is given for the general mission of the church, for ongoing work of PW, or for projects of Creative Ministries offerings;
5. ensure editorial autonomy for *Horizons* magazine, the annual Bible study, and all other publications of PW Communications;
6. respect the limits of staff time available from WMPA staff in the synods and other staff of the program area;
7. understand that staff operate under the rules of the GAC employee handbook and report via the regular process of supervisors within WMPA and NMD;
8. be guided by general policies of the GAC (for example: contract procedures, minority vendor policies, and travel and meeting policies).

C. Covenant Responsibilities of the General Assembly Council through the National Ministries Division and its Women's Ministries Program Area

The GAC through the NMD and WMPA will:

1. assign national staff to give time and support to the work of PW. This arrangement will be reviewed triennially on the anniversary date of this covenant by the parties of the covenant and revised by agreement if revision is needed.
2. make support systems available to the personnel assigned to PW. Support systems include information technology, human resources, payroll, office space, legal counsel, and insurance coverage. This arrangement will be reviewed triennially on the anniversary date of this covenant by the parties to the covenant and revised by agreement if revision is needed.
3. provide support to PW by the GAC:
 - a. recognizing the full membership with voice and vote on the GAC of the Moderator of PW Churchwide;
 - b. servicing the funds and affirming the faithful stewardship of money and offerings given by Presbyterian Women;
 - c. acknowledging and assuring editorial autonomy for all PW publications, including *Horizons* magazine and the annual Bible study;
4. through specifically assigned staff persons, seek ways to build tangible partnerships with PW for joint programming with various program areas of the PC(USA) in which the mission priorities of the church are served;
5. through the WMPA staff assigned, maintain close connections with PW and be responsive to changes, new developments, and program options;
6. respect PW as an autonomous organization, self-determining in its leadership, budget, and program.

III. Accountability: In the following ways, PW, GAC, NMD and WMPA stay in communication as each party attempts to be faithful to the covenant promise:

- A. PW will provide an annual report to the NMD of its programs, services, and policies, and PW's ~~financial report~~ mission giving will appear in the General Mission Budget;
- B. A member of the NMD Committee will be invited to report on the policies and activities of the NMD when the Churchwide Coordinating Team of PW meets in Louisville and at the triennial Churchwide Gathering Business Meeting of PW;
- C. A representative group from each body will meet on a three-year cycle to review the covenant and propose any changes, the terms of this covenant being three years, commencing _____ and expiring on _____.
- D. Any party may propose changes in the covenantal relationship at any time upon prior written notice to the other parties.

April 12, 2001

COMMENT FROM NATIONAL MINISTRIES DIVISION (GAC):
22.097-.112: Referral on the Role and Status of Christian Educators.

Comment in Brief: The National Ministries Division, in consultation with the Office of the General Assembly, has reviewed this material and suggests that both the report on the Role and Status of Christian Educators and the recommendation from the Office of the General Assembly should be considered separately on the merits of each for several reasons. First, efforts to attend to editorial work on melding the two proposals will require that significant time of the Assembly committee will be taken from other responsibilities. In addition, both the assembly and the presbyteries (should proposed amendments be approved by the assembly) should have the opportunity to consider both proposals separately.

Rationale: It will be helpful for the amendments on the Role and Status of Christian Educators to be carefully considered on their own value and not become lost in discussion and debate about the value of the proposal to modify Chapter XIV.

It will be constructive for the Chapter XIV recommendations to be approved or disapproved on their own merit and not because of factors related to the recommendations concerning compensation standards and voice and vote in presbyteries for Christian Educators.

It will be most helpful to the church to allow each proposal to be considered separately. Any inconsistencies in style may be addressed by authorizing the Stated Clerk of the General Assembly to make editorial corrections to conform the Christian Educator amendments to the form of a new Chapter XIV should both proposals be adopted.

**Review Team Recommendation for Re-Appointment of Second Term
of The Rev. Dr. Marian McClure, Director, Worldwide Ministries
June 2001**

The End of Term Review Committee for Worldwide Ministry Division Director, Marian McClure recommends that she be nominated for a second term. We found that Marian has demonstrated qualities that benefit the denomination in the position she has held for four years. These qualities are a deep and abiding Christian faith, a passion for mission around the world and a love for the Church. She has not only these qualities in her person, but exhibits them to all with whom she interacts whether it is during one to one contact, meetings or at conferences. As Director she brings to the position a high intellect, knowledge of several languages, the ability to vision and excellent teaching and leadership skills. She understands that the partnerships with presbyteries, congregations and evangelical mission bodies further Christ's mission in the world and has done much to expand these partnerships. Marian is a good listener to those who question, those who affirm and those who critique her work. She works hard to communicate to members and governing bodies alike the PC(USA) mandate to mission, providing stories of mission and opportunities to contribute to the ongoing work of mission. Her continuing goal is to work with the WMD staff, elected members and the Staff Leadership Team to further the work of Christ in mission in the world.

**WORLDWIDE MINISTRIES DIVISION
GENERAL ASSEMBLY COUNCIL
GOALS FOR THE NEXT TERM
OF
MARIAN MCCLURE, DIRECTOR**

- 1. VISIONING AND PLANNING FOR THE FUTURE:**
To complete the process that will assist the division to articulate what our changing environment must mean for our priorities, emphases, and methods of ministry.

- 2. FUNDING MISSION WORKERS:**
To develop and implement a creative and realistic plan for raising new financial support for international mission personnel based upon the completed needs assessment.

- 3. FACILITATING ECUMENICAL LEADERSHIP:**
To increase the coordination of GAC staff involvements in ecumenical organizations and facilitate ecumenical approaches to issues such as the role of mission personnel today, the growing gap between rich and poor, hospitality to immigrant populations in our denominations, and the spread of the Church in new frontiers.

06/01

**Marian McClure, Director,
Worldwide Ministries Division, General Assembly Council**

Biographical

Marian McClure has served as Director of the Worldwide Ministries Division since 1997. Marian joined the General Assembly Council staff in 1993, first serving as Associate for Special Receipts/Consultant for Relations with Foundations and then as Coordinator, Global Education & International Leadership Development. Prior to joining the GAC, Marian served as Foundation Program Officer from 1985 to 1990 on the professional staff in the Ford Foundation's Office for Mexico and Central America, with previous service at Harvard University as a Teaching Fellow and as an assistant dean. She is an Ordained Minister of the Presbyterian Church and a member of the Presbytery of Mid-Kentucky

Marian received her B.A. degree from the University of the South (located in Sewanee, Tennessee), her Ph.D. in Political Science from Harvard University, and the M.Div. from Louisville Presbyterian Theological Seminary. Marian is fluent in Spanish, and competent in French and Haitian Creole languages.

In service to the wider church, Marian has served as a Youth Advisory Delegate to the General Assembly and serves as a member, commission member, or delegate to the National Council of Churches of Christ, the World Council of Churches, the World Alliance of Reformed Churches and the Committee on Ecumenical Relations. In the community, Marian has served as board member for the Peace Education Program in Louisville, KY, and as a volunteer pro bono expert witness in US Immigration Court on behalf of political asylum candidates.

Marian is married to Stephen M. Taylor and is active in Crescent Hill Presbyterian Church in Louisville.

06/01

Communique

The 213th General Assembly of the Presbyterian Church (U.S.A.), meeting at Louisville, Kentucky, June 9 - 16, 2001, with some 580 commissioners representing 2.5 million communicant members of the Church has received a communication from the Synod of the Nile of the Evangelical Church of Egypt expressing the Synod's urgent concern about the possible negative effects of the work of the United States Commission on International Religious Freedom.

The General Assembly is thankful to God for the life and witness of the Evangelical Church of Egypt, whose history and continuing work have been linked to the Presbyterian Church (U.S.A.) for the past 147 years, through our partnership in mission and our belonging together to the "one, holy, catholic church of Jesus Christ, our Lord."

We give thanks to God for the welcome news that the Christian community of Egypt enjoys full religious freedom expressed in worship, Christian education, social service and witness and participation in full citizenship with its Muslim neighbors in the single fabric of Egyptian Society. We are further grateful to hear that the ministry of the church in society through the schools, health care and other social services managed under the direction of the Synod of the Nile or related organizations, is offered without discrimination or restriction to all citizens of Egypt, and is well received. That the regulations governing the building of churches have been greatly liberalized is also an object of gratitude.

Most of all, we are especially thankful to God that the intentional efforts of Christian and Muslim leaders alike, over the past several decades, have engendered a spirit of commitment, solidarity and cooperation that is moving the country forward toward the fulfillment of a common national vision of democracy and freedom for all its citizens. It is obvious to us that without such a vision, Egypt could not be the recognized leader that it is in a region so much in need of peace and stability; and it is to the credit of its leaders and all who work in concert with them that there are also increasing signs of economic prosperity, justice for women, protection of children and concern for those who are marginalized.

In solidarity with our partner church, we share the concerns expressed in the communication received from the Synod over the potential harm that may be caused, even unwittingly, by the work of the U.S. Commission on International Religious Freedom. The investigations of the Commission may be viewed by many as interference in internal relations - precious relations built through long, patient and careful labor by Christians and Muslims of good will. We are impelled to ask our government questions that are raised by our partners; such questions as, By what criteria are certain countries selected for inquiry

by the Commission, while others are exempt? Do these criteria include political, military or economic considerations based on U.S. foreign policy? How does the Commission avoid the appearance of presuming to defend Christians against Muslims and Islam?

We recognize our nation's commitment to liberty and democracy, and its obligation to be concerned about the human and religious rights of all people of the world. We further affirm the necessity and the possible usefulness of having such a Commission appointed by our government. We do not doubt the integrity or the sincerity of the persons who are appointed to serve on the Commission. However, we wish to caution against a zealous approach to the issue of religious freedom abroad that may jeopardize the potential for better internal relations and even greater freedom. To the end that all may be free to answer their religious call faithfully and without fear, we offer our support for our partners, and our commitment to hold before our leaders the standards of respect and restraint embodied in the ancient axiom to "do no harm."



**PRESBYTERIAN CHURCH (U.S.A.),
A CORPORATION**

Combined Financial Statements and
Supplementary Schedules

December 31, 2000 and 1999

With Independent Auditors' Report Thereon

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Suite 2600
400 West Market Street
Louisville, KY 40202

Independent Auditors' Report

The Board of Directors
Presbyterian Church (U.S.A.), A Corporation:

We have audited the accompanying combined statements of financial position of Presbyterian Church (U.S.A.), A Corporation as of December 31, 2000 and 1999, and the related combined statements of activities and changes in net assets, and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Presbyterian Church (U.S.A.), A Corporation as of December 31, 2000 and 1999, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the basic combined financial statements taken as a whole. The combining information (presented on pages 19 through 23) is presented for purposes of additional analysis of the combined financial statements rather than to present the financial position and changes in net assets of the individual organizations and funds. The combining information has been subjected to the auditing procedures applied in the audits of the basic combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic combined financial statements taken as a whole.

KPMG LLP

April 12, 2001



PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combined Statements of Financial Position

December 31, 2000 and 1999

| Assets | <u>2000</u> | <u>1999</u> |
|--|-------------------------|----------------------|
| Cash and cash equivalents | \$ 7,027,290 | 8,239,001 |
| Investments: | | |
| Investments and accrued income held by the Foundation | 132,355,566 | 146,496,341 |
| Other investments and accrued income | <u>42,085,254</u> | <u>34,518,296</u> |
| Total investments | <u>174,440,820</u> | <u>181,014,637</u> |
| Receivables: | | |
| Accounts receivable | 3,156,988 | 1,734,593 |
| Contributions from congregations | 11,727,910 | 11,516,322 |
| Mortgages and loans on churches and manses, including accrued interest, less allowance of \$6,650,000 and \$7,452,600 in 2000 and 1999, respectively | 102,511,253 | 95,705,658 |
| Receivables from related entities, mortgages and loans, less allowance of \$1,779,800 and \$926,000 in 2000 and 1999, respectively | 9,927,872 | 10,185,158 |
| Due from the Foundation | 1,460,023 | 493,783 |
| Other accounts receivable | <u>2,021,845</u> | <u>2,762,788</u> |
| Total receivables | <u>130,805,891</u> | <u>122,398,302</u> |
| Inventories, prepaid expenses and other assets | 5,479,396 | 5,096,012 |
| Property and equipment, net | 40,896,833 | 39,635,788 |
| Annuity and life income funds | 12,502,441 | 10,524,375 |
| Long-term investments held by the Foundation | 590,256,819 | 640,083,870 |
| Funds held in trust by others | <u>57,338,359</u> | <u>59,688,560</u> |
| Total assets | <u>\$ 1,018,747,849</u> | <u>1,066,680,545</u> |

See accompanying notes to combined financial statements.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combined Statements of Financial Position

December 31, 2000 and 1999

| Liabilities and Net Assets | <u>2000</u> | <u>1999</u> |
|---|-------------------------|----------------------|
| Liabilities: | | |
| Accounts payable and accrued expenses | \$ 11,691,737 | 11,525,604 |
| Amounts received from congregations and designated for others | 1,465,039 | 1,655,090 |
| Amounts held for missionaries and committed for projects | 7,317,406 | 8,688,961 |
| Amounts due other agencies | 42,831,019 | 43,024,058 |
| Deferred revenue | 1,106,143 | 1,238,202 |
| Other | 803,796 | 391,108 |
| | <u>65,215,140</u> | <u>66,523,023</u> |
| Total liabilities | | |
| Net assets: | | |
| Unrestricted: | | |
| Undesignated | 124,562,658 | 144,308,228 |
| Designated | 93,486,843 | 96,506,885 |
| | <u>218,049,501</u> | <u>240,815,113</u> |
| Total unrestricted | | |
| Temporarily restricted | 371,757,598 | 404,639,617 |
| Permanently restricted | 363,725,610 | 354,702,792 |
| | <u>953,532,709</u> | <u>1,000,157,522</u> |
| Total net assets | | |
| Total liabilities and net assets | <u>\$ 1,018,747,849</u> | <u>1,066,680,545</u> |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combined Statement of Activities and Changes in Net Assets

Year ended December 31, 2000

| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
|---|-----------------------|---------------------------|---------------------------|----------------------|
| Revenue, gains and other support: | | | | |
| Contributions: | | | | |
| Congregations | \$ 31,544,204 | 5,755,350 | — | 37,299,554 |
| Presbyterian Women | 2,537,581 | 402,500 | — | 2,940,081 |
| Gifts, bequests and grants | 3,449,328 | 5,639,746 | 3,131,463 | 12,220,537 |
| Special giving and special offering | — | 29,654,674 | — | 29,654,674 |
| Bicentennial | — | 110,358 | — | 110,358 |
| Total contributions | <u>37,531,113</u> | <u>41,562,628</u> | <u>3,131,463</u> | <u>82,225,204</u> |
| Income from endowment funds held by the Foundation | 7,375,090 | 12,423,874 | 201,910 | 20,000,874 |
| Income on investments | 3,150,473 | 3,312,275 | 1,181,642 | 7,644,390 |
| Income from funds held by others | 1,233,592 | 160,000 | — | 1,393,592 |
| Realized and unrealized losses on investments, net | (14,247,555) | (30,271,645) | (1,622,216) | (46,241,416) |
| Interest income from loans | 459,398 | 537,620 | 4,220,305 | 5,217,323 |
| Change in value of beneficial interest in life income funds | — | 714,622 | 1,263,444 | 1,978,066 |
| Hubbard Press | 1,441,043 | — | — | 1,441,043 |
| Sales of resources and services | 18,545,730 | — | — | 18,545,730 |
| Other | 219,493 | 765,659 | 646,270 | 1,631,422 |
| | <u>55,708,377</u> | <u>29,105,033</u> | <u>9,022,318</u> | <u>93,836,228</u> |
| Net assets released from restrictions | <u>61,987,052</u> | <u>(61,987,052)</u> | <u>—</u> | <u>—</u> |
| Total revenue, gains and other support | <u>117,695,429</u> | <u>(32,882,019)</u> | <u>9,022,318</u> | <u>93,836,228</u> |
| Expenses: | | | | |
| Programs: | | | | |
| Worldwide Ministries | 46,359,197 | — | — | 46,359,197 |
| National Ministries | 25,730,779 | — | — | 25,730,779 |
| Congregational Ministries | 22,692,693 | — | — | 22,692,693 |
| Office of the General Assembly | 10,893,885 | — | — | 10,893,885 |
| General Assembly Council | 1,778,903 | — | — | 1,778,903 |
| Mission Support Services | 5,455,581 | — | — | 5,455,581 |
| Church and student loans | 1,649,183 | — | — | 1,649,183 |
| Hubbard Press | 1,294,386 | — | — | 1,294,386 |
| Programs of the Executive Director | 1,824,305 | — | — | 1,824,305 |
| Programs of the Deputy Executive Director | 13,184,841 | — | — | 13,184,841 |
| Related bodies and other programs | 4,369,539 | — | — | 4,369,539 |
| | <u>135,233,292</u> | <u>—</u> | <u>—</u> | <u>135,233,292</u> |
| General and administrative: | | | | |
| Shared | 4,901,722 | — | — | 4,901,722 |
| Other | 326,027 | — | — | 326,027 |
| | <u>5,227,749</u> | <u>—</u> | <u>—</u> | <u>5,227,749</u> |
| Total expenses | <u>140,461,041</u> | <u>—</u> | <u>—</u> | <u>140,461,041</u> |
| Changes in net assets | (22,765,612) | (32,882,019) | 9,022,318 | (46,624,813) |
| Net assets: | | | | |
| Beginning of year | <u>240,815,113</u> | <u>404,639,617</u> | <u>354,702,792</u> | <u>1,000,157,522</u> |
| End of year | <u>\$ 218,049,501</u> | <u>371,757,598</u> | <u>363,725,610</u> | <u>953,532,709</u> |

See accompanying notes to combined financial statements.

PRESBYTERIAN CHURCH (U.S.A.) A CORPORATION

Combined Statement of Activities and Changes in Net Assets

Year ended December 31, 1999

| | <u>Unrestricted</u> | <u>Temporarily Restricted</u> | <u>Permanently Restricted</u> | <u>Total</u> |
|---|-----------------------|-----------------------------------|-----------------------------------|----------------------|
| Revenue, gains and other support: | | | | |
| Contributions: | | | | |
| Congregations | \$ 30,937,934 | 5,583,465 | — | 36,521,399 |
| Presbyterian Women | 2,708,312 | 400,688 | — | 3,109,000 |
| Gifts, bequests and grants | 6,390,841 | 4,593,359 | 2,497,514 | 13,481,714 |
| Special giving and special offering | — | 32,593,354 | — | 32,593,354 |
| Bicentennial | — | 150,615 | — | 150,615 |
| Total contributions | <u>40,037,087</u> | <u>43,321,481</u> | <u>2,497,514</u> | <u>85,856,082</u> |
| Income from endowment funds held by the Foundation | 7,958,425 | 10,751,788 | 295,654 | 19,005,867 |
| Income on investments | 3,394,245 | 2,865,542 | 1,481,956 | 7,741,743 |
| Income from funds held by others | 1,302,495 | 160,000 | — | 1,462,495 |
| Realized and unrealized gains on investments, net | 17,379,097 | 33,854,299 | 5,297,739 | 56,531,135 |
| Interest income from loans | 550,147 | 2,768,295 | 612,372 | 3,930,814 |
| Change in value of beneficial interest in life income funds | — | (9,681) | (3,152,279) | (3,161,960) |
| Hubbard Press | 1,498,025 | — | — | 1,498,025 |
| Sales of resources and services | 18,085,313 | — | — | 18,085,313 |
| Other | 286,678 | 22,407 | 13,924 | 323,009 |
| | <u>90,491,512</u> | <u>93,734,131</u> | <u>7,046,880</u> | <u>191,272,523</u> |
| Net assets released from restrictions | <u>65,355,441</u> | <u>(65,355,441)</u> | <u>—</u> | <u>—</u> |
| Total revenue, gains and other support | <u>155,846,953</u> | <u>28,378,690</u> | <u>7,046,880</u> | <u>191,272,523</u> |
| Expenses: | | | | |
| Programs: | | | | |
| Worldwide Ministries | 50,108,442 | — | — | 50,108,442 |
| National Ministries | 23,694,262 | — | — | 23,694,262 |
| Congregational Ministries | 25,719,215 | — | — | 25,719,215 |
| Office of the General Assembly | 9,897,717 | — | — | 9,897,717 |
| General Assembly Council | 1,490,909 | — | — | 1,490,909 |
| Mission Support Services | 5,445,913 | — | — | 5,445,913 |
| Church and student loans | 2,345,637 | — | — | 2,345,637 |
| Hubbard Press | 1,303,276 | — | — | 1,303,276 |
| Programs of the Executive Director | 1,399,692 | — | — | 1,399,692 |
| Programs of the Deputy Executive Director | 12,562,502 | — | — | 12,562,502 |
| Related bodies and other programs | 1,444,891 | — | — | 1,444,891 |
| | <u>135,412,456</u> | <u>—</u> | <u>—</u> | <u>135,412,456</u> |
| General and administrative: | | | | |
| Shared | 5,271,320 | — | — | 5,271,320 |
| Other | 368,747 | — | — | 368,747 |
| | <u>5,640,067</u> | <u>—</u> | <u>—</u> | <u>5,640,067</u> |
| Total expenses | <u>141,052,523</u> | <u>—</u> | <u>—</u> | <u>141,052,523</u> |
| Changes in net assets | 14,794,430 | 28,378,690 | 7,046,880 | 50,220,000 |
| Net assets: | | | | |
| Beginning of year | <u>226,020,683</u> | <u>376,260,927</u> | <u>347,655,912</u> | <u>949,937,522</u> |
| End of year | <u>\$ 240,815,113</u> | <u>404,639,617</u> | <u>354,702,792</u> | <u>1,000,157,522</u> |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combined Statements of Cash Flows

Years ended December 31, 2000 and 1999

| | 2000 | 1999 |
|---|-----------------|---------------|
| Cash flows from operating activities: | | |
| Change in net assets | \$ (46,624,813) | 50,220,000 |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: | | |
| Depreciation | 1,896,724 | 1,621,347 |
| Net (recovery of) provision for losses on church loans | (827,513) | 208,014 |
| Contributions and revolving loan fund investment earnings restricted for long-term investment | (9,381,590) | (4,901,420) |
| Realized and unrealized losses (gains) on investments, net | 46,241,416 | 56,531,135 |
| Change in market value of annuity and life income funds | (2,196,777) | 2,626,202 |
| Loss on disposal of property | 1,371,127 | — |
| Additions to annuity and life income funds | (391,532) | (252,300) |
| Change in market value of funds held in trust by others | 681,835 | (4,784,269) |
| Changes in operating assets and liabilities: | | |
| Accounts receivable | (1,422,395) | (36,450) |
| Contributions from congregations | (211,588) | 1,928,967 |
| Due from the Foundation | (966,240) | 5,922,338 |
| Other accounts receivable | 740,943 | 1,364,527 |
| Prepaid expenses and other assets | (383,384) | (410,684) |
| Accounts payable and accrued expenses | 166,133 | (10,856) |
| Amounts received from congregations and other liabilities | (1,148,918) | 2,070,983 |
| Amounts due other agencies | (193,039) | 3,584,395 |
| Deferred revenue | (132,059) | (960,467) |
| Grants payable | — | (14,848) |
| Net cash (used in) provided by operating activities | (12,781,670) | 1,644,344 |
| Cash flows from investing activities: | | |
| Purchases of investments | (83,927,593) | (115,922,658) |
| Sales of investments | 94,087,045 | 121,573,822 |
| New church loans issued | (19,024,388) | (18,768,466) |
| Payments received on church loans | 13,046,306 | 12,062,578 |
| Net change in other investments, mortgages and loans | 257,286 | 1,305,991 |
| Terminating funds held in trust by others | 1,668,366 | 105,366 |
| Acquisition of property and equipment | (4,711,595) | (1,441,593) |
| Sale of property and equipment | 182,699 | — |
| Net cash provided by (used in) investing activities | 1,578,126 | (1,084,960) |
| Cash flows from financing activities: | | |
| Contributions and revolving loan fund investment earnings restricted for long-term investment | 9,381,590 | 4,901,420 |
| Maturity of annuity and life income funds | 610,243 | 788,059 |
| Net cash provided by financing activities | 9,991,833 | 5,689,479 |
| Net (decrease) increase cash and cash equivalents | (1,211,711) | 6,248,863 |
| Cash and cash equivalents at beginning of year | 8,239,001 | 1,990,138 |
| Cash and cash equivalents at end of year | \$ 7,027,290 | 8,239,001 |

See accompanying notes to combined financial statements.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(1) **Organization and Nature of Operations**

The Presbyterian Church (U.S.A.) (PCUSA) is an ecclesiastical body which finds its center in the gospel of Jesus Christ and in its witness to that gospel. PCUSA functions under its Constitution, part of which is set forth in its Book of Order. As an ecclesiastical organization, PCUSA and its principal divisions are unincorporated, existing independently of any governmental or other secular license or authority. The mission and ecclesiastical work of PCUSA at the General Assembly level (PCUSA's most inclusive governing body) is carried out through three program divisions under the General Assembly Council and a separate Office of the General Assembly. The ecclesiastical entities of PCUSA do not own any tangible or intangible assets or employ any employees. Under the Organization for Mission, necessary operating assets and employees to facilitate this work are provided by the Presbyterian Church (U.S.A.), A Corporation (PC (USA), A Corporation).

The role of PC (USA), A Corporation, carried out through Mission Support Services (MSS), is to receive and hold all property and income at the General Assembly level which is available for current mission activities, maintain and manage all real and tangible properties held at the General Assembly level including the insuring of such property, effect short-term investment of funds prior to either their disbursement or transfer to the Presbyterian Church (U.S.A.) Foundation (the Foundation) for longer-term investment, act as the disbursing agent for all funds held for the General Assembly and for other governing bodies and entities upon their request, and provide accounting, reporting and other financial and related services as the General Assembly or General Assembly Council may direct or approve.

PC (USA), A Corporation is a tax-exempt religious corporation under Internal Revenue Code Section 501(c)(3).

(2) **Basis of Presentation and Summary of Significant Accounting Policies**

(a) *Basis of Presentation*

The accompanying combined financial statements reflect the combined operations of PC (USA), A Corporation and its constituent corporations, which are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The constituent corporations of PC (USA), A Corporation are the following: General Assembly Mission Board of the Presbyterian Church in the United States, Inc., The Historical Foundation of the Presbyterian and Reformed Churches, Inc., The Hubbard Press, Pedco, Inc., The Presbyterian Historical Society, Inc., Presbyterian Life, Inc., and Presbyterian Publishing House of the Presbyterian Church (U.S.A.), Inc.

In order to ensure the observance of limitations and restrictions placed on the use of available resources, PC (USA), A Corporation maintains its financial accounts in accordance with the principles and practices of fund accounting. This is the procedure by which resources for various purposes are classified for accounting purposes into funds established in accordance with their nature or purpose.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

For external reporting purposes, however, PC (USA), A Corporation's financial statements have been prepared to focus on the organization as a whole and to present balances and transactions classified in accordance with the existence or absence of donor-imposed restrictions. Net assets and related activity are classified as unrestricted, temporarily restricted, and permanently restricted as follows:

- **Unrestricted Undesignated** – net assets that are not subject to donor-imposed restrictions. Unrestricted undesignated net assets consist of the accumulation of certain contributions, gifts, bequests and related income thereon which are available for general church purposes.
- **Unrestricted Designated** – net assets that are not subject to donor-imposed restrictions. Unrestricted designated net assets consist of the accumulation of certain contributions, gifts, bequests and related income thereon that have been designated for specific purposes by the General Assembly Council of the General Assembly.
- **Temporarily Restricted** – net assets that are subject to donor-imposed restrictions that may or will be met either by actions of PC (USA), A Corporation or the passage of time. Temporarily restricted net assets consist of primarily contributions and related investment income.
- **Permanently Restricted** – net assets that are subject to donor-imposed restrictions to be maintained permanently by PC (USA), A Corporation. Generally, the donors of these assets permit PC (USA), A Corporation to use all or part of the income earned on related investments for general or specific purposes. Permanently restricted net assets consist primarily of endowment funds and revolving loan funds.

(b) Cash Equivalents

For purposes of reporting cash flows, PC (USA), A Corporation considers investments with an original maturity of three months or less when purchased to be cash equivalents.

(c) Investments

Investments are recorded at fair value based on quoted market prices. Investment transactions are recorded on a trade-date basis. Realized gains and losses are recorded using average cost of securities sold on funds held by the Foundation and the historical cost of securities sold on funds held by other investment managers.

Long-term investments held by the Foundation represent General Assembly endowment funds which are generally not available for immediate use.

(d) Contributions from Congregations

Contributions from congregations include amounts in-transit at year-end.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(e) Annuity and Life Income Funds

PC (USA), A Corporation is an income beneficiary of trust funds held by the Foundation. In accordance with SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, PC (USA), A Corporation has recorded as an asset the net present value of the future income to be received from the funds.

(f) Inventories

Inventories represent books, periodicals, and curricular produced by PC (USA), A Corporation for distribution. These items are stated at average cost.

(g) Property and Equipment

Property and equipment consists principally of the PC (USA), A Corporation headquarters building and related land and equipment, collection items, and domestic properties used for mission work, cemeteries, racial ethnic schools, undeveloped land, and property held for disposition.

The PC (USA), A Corporation headquarters building and related land and equipment are stated at cost, or fair market value at the date of donation, if donated. The collection items are recorded based on replacement cost at date of capitalization. The domestic properties used for mission work, cemeteries, racial ethnic schools, undeveloped land, and other properties are recorded based on backtrented cost at date of donation, appraisal value or replacement cost. Depreciation is computed using the straight-line method over estimated useful lives.

PC (USA), A Corporation holds title to various other foreign properties. Such properties include properties used for mission work, cemeteries, undeveloped land, and property held for disposition. MSS has administrative responsibility for property taxes, insurance, maintenance and improvements for these properties. Generally, it is PC (USA), A Corporation's policy to exclude the cost or donated value of foreign properties from its financial records.

(h) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. The more significant estimates made relate to the valuation of mortgages, loans, and contributions receivable, and valuation of investments. Actual results could differ from those estimates.

(i) Pension Costs

Pension costs are funded by annual contributions, as determined by the Board of Pensions of the Presbyterian Church (U.S.A.), a related body of PCUSA.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(j) Reclassifications

Certain amounts in the 1999 financial statements have been reclassified to conform with 2000 presentation. Such reclassifications had no effect on total assets, total net assets or changes in net assets.

(3) Temporarily and Permanently Restricted Net Assets

Temporarily and permanently restricted net assets at December 31, 2000 and 1999 are available for the following purposes:

| | <u>2000</u> | | <u>1999</u> | |
|-------------------------------------|--|--|--|--|
| | <u>Temporarily Restricted Net Assets</u> | <u>Permanently Restricted Net Assets</u> | <u>Temporarily Restricted Net Assets</u> | <u>Permanently Restricted Net Assets</u> |
| Jarvie | \$ 116,100,904 | 15,744,973 | 126,545,114 | 15,768,226 |
| Loans | 25,056,839 | 119,016,702 | 21,976,794 | 113,619,900 |
| Jinishian | 39,713,572 | 9,121,978 | 41,672,833 | 9,104,111 |
| Education | 42,473,279 | 14,553,795 | 49,681,732 | 13,292,148 |
| Mission work | 34,609,836 | 3,195,565 | 31,460,241 | 2,937,653 |
| Evangelism and church growth | 23,737,800 | 4,518,705 | 31,330,495 | 4,154,003 |
| Health | 20,124,551 | 8,771,946 | 22,080,572 | 8,063,969 |
| Missionary support | 34,054,894 | 10,364,587 | 40,581,357 | 9,528,070 |
| Christian education | 18,031,016 | 9,479,545 | 19,625,436 | 8,714,458 |
| Bicentennial programs | 1,364,915 | — | 2,893,143 | — |
| Peace making/Justice | 4,412,782 | 58,281 | 5,056,545 | 53,577 |
| Hunger | 2,351,927 | 280,287 | 2,996,781 | 257,665 |
| Outside Trusts/Life Income Funds | 8,206,388 | 61,634,412 | 7,491,769 | 62,721,166 |
| Racial ethnic | 563,724 | 152,226 | 593,951 | 139,940 |
| Women | 623,716 | 70,055 | 682,390 | 64,401 |
| Historical Foundation/Per Capita | 511,723 | 638,894 | 372,502 | 618,448 |
| Unrestricted endowments | — | 105,537,490 | — | 105,068,123 |
| Bicentennial administration | (1,269,763) | — | (1,378,674) | — |
| Other | 1,089,495 | 586,169 | 976,636 | 596,934 |
| | <u>\$ 371,757,598</u> | <u>363,725,610</u> | <u>404,639,617</u> | <u>354,702,792</u> |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(4) **Investments**

Investments, including long-term investments, are primarily held in common funds managed by the Foundation on behalf of PC (USA), A Corporation. A summary of PC (USA), A Corporation's ownership of the investments held at December 31, 2000 and 1999 is as follows:

| | 2000 | | 1999 | |
|------------------------|-----------------------|--------------------|--------------------|--------------------|
| | Cost | Fair Value | Cost | Fair Value |
| Short-term investments | \$ 57,317,995 | 57,317,995 | 64,275,682 | 64,275,682 |
| Deposits | 1,500,000 | 1,500,000 | 3,000,000 | 3,000,000 |
| Stocks | 64,882 | 64,906 | 536,205 | 542,351 |
| Bonds | 28,429,131 | 28,603,707 | 26,987,491 | 26,736,469 |
| Stock mutual fund | 310,390,485 | 438,177,263 | 324,462,605 | 500,986,228 |
| Bond mutual fund | 178,941,718 | 237,550,911 | 167,475,664 | 222,142,759 |
| Real estate | 1,253,713 | 1,363,873 | 2,617,163 | 3,415,018 |
| Mineral Rights | 118,984 | 118,984 | — | — |
| | <u>\$ 578,016,908</u> | <u>764,697,639</u> | <u>589,354,810</u> | <u>821,098,507</u> |

Income received by PC (USA), A Corporation from the Foundation is net of outside investment managers, custody and Foundation administrative fees.

(5) **Funds Held in Trust by Others**

Funds held in trust by others represent resources neither in the possession nor under the control of PC (USA), A Corporation, but held and administered by outside trustees, with PC (USA), A Corporation deriving only income from such funds. Such investments are recorded in the combined statement of financial position at the fair market value of the principal amounts, which represents the estimated present value of the expected future cash flows, and the income, including fair value adjustments, is recorded in the combined statement of activities and changes in net assets.

(6) **Income from Endowment Net Assets**

(a) *Unrestricted Net Assets*

PC (USA), A Corporation has a spending formula agreement with the Foundation whereby PC (USA), A Corporation receives investment income from certain unrestricted endowments held by the Foundation on behalf of the General Assembly for mission use. Under this agreement, the determination of income to be made to PC (USA), A Corporation was 6.37% and 6.18% available for 2000 and 1999, respectively, on the market value of the unrestricted endowment net assets at December 31, 1996 as adjusted annually for subsequent additions to unrestricted endowment net assets and such other adjustments as may be agreed upon by the parties. This agreement terminates on December 31, 2002.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(b) *Restricted Net Assets*

PC (USA), A Corporation has a spending formula agreement with the Foundation whereby PC (USA), A Corporation receives investment income from certain restricted endowments held by the Foundation on behalf of the General Assembly for mission use. Under this agreement, the determination of income to be made to PC (USA), A Corporation was 6.37% and 6.18% available for 2000 and 1999, respectively, on the unit value of the restricted endowment net assets at December 31, 1996 as adjusted for any reclassifications of those funds. This agreement terminates on December 31, 2002.

(7) **Mortgages and Loans on Churches and Manses**

A summary of the activity relating to mortgages and loans on churches and manses during the years ended December 31, 2000 and 1999 follows:

| | 2000 | 1999 |
|---------------------------------|----------------|--------------|
| Receivables at January 1 | \$ 103,016,026 | 96,310,138 |
| New loans | 19,024,388 | 18,768,466 |
| Repayments | (13,006,586) | (11,879,868) |
| Loans charged off | (39,720) | (182,710) |
| Receivables at December 31 | 108,994,108 | 103,016,026 |
| Add accrued interest receivable | 167,145 | 142,232 |
| | 109,161,253 | 103,158,258 |
| Less allowance for loss | 6,650,000 | 7,452,600 |
| Net receivables at December 31 | \$ 102,511,253 | 95,705,658 |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

The ability of each borrower congregation to pay PC (USA), A Corporation for the loan(s) made to the congregation may depend on the contributions the congregation receives from its members. Therefore, payments to PC (USA), A Corporation may depend on the continued growth in membership of the borrower congregations, and on the maintenance of adequate contributions by individual members to their congregations, as well as on prudent management by those congregations of their finances. The following is a summary of the gross loan balances for each region at year end December 31, 2000:

| | | | |
|-------------|--|----|--------------------|
| East | (Trinity, Covenant, Mid-Atlantic) | \$ | 21,536,288 |
| Midwest | (Lakes and Prairies, Lincoln Trails, Mid-America) | | 12,422,172 |
| Northeast | (Northeast) | | 8,789,966 |
| Northwest | (Alaska-Northwest) | | 5,863,491 |
| South | (Living Waters, The Sun) | | 11,190,826 |
| Southeast | (South Atlantic) | | 17,014,571 |
| Southwest | (Southwest) | | 5,272,679 |
| West | (Pacific, The Rocky Mountains, Southern California/Hawaii) | | 25,958,077 |
| Puerto Rico | (Puerto Rico) | | 946,038 |
| | | \$ | <u>108,994,108</u> |

(8) Property and Equipment

The components of property and equipment at December 31, 2000 and 1999 follow:

| | 2000 | 1999 |
|-------------------------------------|---------------|------------|
| Land | \$ 3,983,521 | 4,422,868 |
| Buildings and building improvements | 40,853,361 | 42,905,530 |
| Furniture and equipment | 15,654,937 | 13,527,508 |
| Collection items | 8,703,651 | 8,703,651 |
| | 69,195,470 | 69,559,557 |
| Less accumulated depreciation | 28,298,637 | 29,923,769 |
| | \$ 40,896,833 | 39,635,788 |

During 2000, property owned by PC (USA), A Corporation consisting of buildings and land with a net book value of \$1,362,656 was donated to Barber Scotia College.

(9) Benefits Data

Substantially all employees of PCUSA participate in the Benefits Plan of the Presbyterian Church (U.S.A.) which is administered by the Board of Pensions of the Presbyterian Church (U.S.A.). Such plan is a comprehensive benefits program which provides a defined benefit pension plan and a major medical plan.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

As of December 31, 2000 and 1999, net assets of the pension plan available for plan benefits exceeded the actuarial value of accumulated plan benefits for all covered employee groups. Because the plan is considered a multi-employer plan, PC (USA), A Corporation's portion of plan assets and accumulated benefits is not determinable.

PC (USA), A Corporation pays the entire cost associated with the major medical plan. Employees have the option to purchase additional coverage such as dental and life insurance.

The retirement savings plan is a tax-deferred annuity plan. The employer contribution is designed to provide equalization of the impact of tax differences between clergy and lay personnel. All exempt lay employees are eligible to participate in the employer portion of the plan. PC (USA), A Corporation pays an amount based upon a calculation of tax differences. Substantially all employees may make voluntary contributions to the plan.

PC (USA), A Corporation's expense for the plans for the years ended December 31, 2000 and 1999 was approximately:

| | <u>2000</u> | <u>1999</u> |
|------------------------------------|---------------------|------------------|
| Administered by Board of Pensions: | | |
| Pension Plan | \$ 3,864,974 | 3,697,514 |
| Major Medical Plan | <u>5,156,350</u> | <u>4,987,492</u> |
| | 9,021,324 | 8,685,006 |
| Administered by others - | | |
| Retirement Savings Plan | <u>351,495</u> | <u>291,724</u> |
| | <u>\$ 9,372,819</u> | <u>8,976,730</u> |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(10) Concentration of Risks

(a) Revenue Risk

PC (USA), A Corporation's primary source of revenue is contributions from Congregations, Presbyteries, Synods and individuals. The majority of these contributions are transmitted via the Presbyteries that are grouped into 16 Synods comprising of a total of 173 Presbyteries. The following is a summary of the contributions by each of the regions during the year ended 2000.

| | | |
|--------------------------------------|--|---------------|
| East | (Trinity, Covenant, Mid-Atlantic) | \$ 19,409,168 |
| Midwest | (Lakes and Prairies, Lincoln Trails, Mid-America) | 10,655,930 |
| Northeast | (Northeast) | 6,018,655 |
| Northwest | (Alaska-Northwest) | 1,481,128 |
| South | (Living Waters, The Sun) | 6,354,422 |
| Southeast | (South Atlantic) | 5,423,046 |
| Southwest | (Southwest) | 1,231,999 |
| West | (Pacific, The Rocky Mountains, Southern California/Hawaii) | 8,455,765 |
| Puerto Rico | (Puerto Rico) | 25,625 |
| Individuals and Other Church Related | | 4,105,135 |
| | | \$ 63,160,873 |

(b) Credit Risk

PC (USA), A Corporation maintains cash and cash equivalents with various financial institutions. At times, such cash and cash equivalents may be in excess of the FDIC insurance level.

(11) Fair Values of Financial Instruments

The following methods and assumptions were used by PC (USA), A Corporation in estimating its fair value disclosures for financial instruments:

(a) Cash and Short-Term Investments

The carrying amounts reported in the combined statement of financial position for cash and short-term instruments, included in investments and accrued income, approximate their fair value.

(b) Investment Securities

Fair values for investment securities, which equal the carrying amount reported in the combined statement of financial position, are based on quoted market prices, where available. If quoted market prices are not available, fair values are based on quoted market prices of comparable instruments.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

(c) Mortgages and Loans

PC (USA), A Corporation's loan portfolio consisted of approximately 1,020 church loans (\$109.0 million), collateralized by church properties, and 1,030 unsecured student loans (\$2.0 million) at December 31, 2000. PC (USA), A Corporation's loan portfolio consisted of approximately 1,030 church loans (\$103.2 million), collateralized by church properties, and 1,010 unsecured student loans (\$1.8 million) at December 31, 1999. Generally, the church loans have repayment terms of 10 to 20 years and the student loans have repayments terms of 2 to 10 years. These loans are considered a part of the mission of PCUSA and, in most instances, are provided at below market rates of interest. Historically, the majority of these loans have been renegotiated and extended based on the borrower's ability to pay. It was not practicable to estimate the fair value of PC (USA), A Corporation's loan portfolio because of the lack of quoted market prices and the inability to estimate fair value without incurring excessive costs.

(12) Commitments and Contingencies

Additional church and manse mortgage loans aggregating approximately \$16,000,000 were approved, subject to meeting certain conditions, but not disbursed, at December 31, 2000.

At December 31, 2000, PC (USA), A Corporation was guarantor of a \$913,931 mortgage and a \$182,000 letter of credit for related educational institutions.

PC (USA), A Corporation holds and participates in an insurance fund (the Fund) that exists to provide a source of funds available to various entities of (PCUSA) for that portion of certain losses not covered by commercial insurance and for certain classes of uninsured losses. Various General Assembly-level agencies and corporations are included in the Fund. The largest possible loss to be assumed in any one event or occurrence is \$250,000, with \$1,000,000 as the largest potential aggregate of all claims in a single calendar year. The balance of the Fund was \$6,007,161 at December 31, 2000. Additionally, PCUSA has excess insurance coverage for certain losses covered by commercial insurance up to \$25 million per occurrence.

PC (USA), A Corporation was notified of a threatened lawsuit in 1999. Particulars cannot be determined or projected at this time because a suit setting forth specific claims has not been filed. General claims appear to be conspiracy, fraudulent concealment, and possibly negligent hiring, retention, and supervision. This matter concerns alleged sexual misconduct by a minister now deceased. This matter is distinguishable from other sexual misconduct cases because in this situation it appears the minister/alleged perpetrator was a former missionary and, at one time, was employed by one of the national boards of a predecessor denomination. The liability, if any, associated with this matter was not determinable at December 31, 2000.

PC (USA), A Corporation was notified that the Presbyterian Church (U.S.A.) Foundation intends to file a declaratory judgment action during 2001 to clarify the terms of a trust under which PC (USA), A Corporation is a beneficiary. Management of PC (USA), A Corporation does not believe that final resolution of this action will have a material adverse effect on PC (USA), A Corporation's combined financial position or changes in net assets.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

During the ordinary course of business, PC (USA), A Corporation is subject to pending and threatened legal actions. Management of PC (USA), A Corporation does not believe that any of these actions will have a material adverse effect on PC (USA), A Corporation's combined financial position or change in net assets.

(13) **Related Party Transactions**

The Foundation provides certain investment, custodial and deferred giving services to PC (USA), A Corporation. The Foundation recoups the cost of those services not covered from the income of its own endowment funds and the annual grant from the General Assembly by quarterly charges against the investment pools in which the funds administered by the Foundation are invested. These charges were recovered equally from the principal and income of these pools. Such costs consist of salary and benefits, 45% and 40% of the Foundation's operating expenses; outside investment services, 25% and 27% of the Foundation's operating expenses; and other operating expenses, 31% and 33% of the Foundation's operating expenses for 2000 and 1999, respectively.

The income received by PC (USA), A Corporation from the Foundation is net of outside investment managers, custody and Foundation administrative fees as described previously. PC (USA), A Corporation's investments and unrestricted and restricted endowment funds held by the Foundation on behalf of the General Assembly at December 31, 2000 and 1999 totaled approximately \$723 million and \$787 million, respectively.

The Foundation's custodial cost recovery and investment management fees are assessed daily based on the prior day's market value against the total fund.

PC (USA), A Corporation served as a receiving agent for funds designated for the Board of Pensions. PC (USA), A Corporation received approximately \$2,772,000 and \$2,638,000 for the years ended December 31, 2000 and 1999, respectively, of which \$1,098,000 and \$1,159,000 was yet to be remitted to the Board of Pensions at December 31, 2000 and 1999, respectively.

PC (USA), A Corporation leases office space and administrative support to the Presbyterian Church (U.S.A.) Investment and Loan Program (PILP). For the years ended December 31, 2000 and 1999, administrative support cost approximately \$100,000 and \$94,000, respectively. Office space cost \$19,000 and \$16,000 for 2000 and 1999, respectively.

On June 29, 2000, PC (USA), A Corporation entered into an operating agreement with PILP under which PILP will provide administrative services (e.g., origination and loan servicing) for PC (USA), A Corporation's church loan program at cost in an effort to streamline the coordination process between PC (USA), A Corporation's church loan program and PILP's loan program. PC (USA), A Corporation reimbursed PILP approximately \$79,000, for the actual costs of such services during 2000.

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Notes to Combined Financial Statements

December 31, 2000 and 1999

During 1996, a three-year commitment was made to PILP to invest up to \$5,000,000 into interest-bearing, intermediate term deposit accounts of \$500,000. As of December 31, 2000 and 1999, \$5,000,000 and \$4,000,000, respectively, was invested in PILP into interest-bearing, intermediate term deposit accounts for a fixed rate of return over a period of two years. Interest rates ranged from 4.4% to 5.6% at December 31, 2000. PC (USA), A Corporation concurred with the Foundation to invest \$5,000,000 of funds held and invested by the Foundation on behalf of PC (USA), A Corporation in PILP, and the Foundation also committed another \$5,000,000. As of December 31, 2000, \$8,000,000 was invested in PILP.

PC (USA), A Corporation leases office space to Presbyterian Publishing Corporation (PPC) under an operating lease. For the years ended December 31, 2000 and 1999, rental income was approximately \$181,000 and \$167,000, respectively. Future minimum rental income under the operating lease, which expires in December 2002 with an option to renew, are approximately \$181,000 annually.

Other related expenses charged to PPC for telephone and copy services were \$77,000 and \$97,000 in 2000 and 1999, respectively. Expenses related to computer system services were approximately \$242,000 and \$232,000 in 2000 and 1999, respectively.

PPC publishes various pamphlets, magazines, and books for PC (USA), A Corporation during the year on a project-by-project basis. Expenses related to this type of work were approximately \$206,000 and \$438,000 in 2000 and 1999, respectively. PPC also pays PC (USA), A Corporation for advertising space in various church publications. Advertising expense under such arrangements was approximately \$18,000 and \$15,000 in 2000 and 1999, respectively.

PC (USA), A Corporation participates in commercial insurance programs, whereby premiums are negotiated and paid by PC (USA), A Corporation. The Board of Pensions, Foundation, PILP, and PPC reimburse PC (USA), A Corporation for expenses paid on their behalf. Expenses incurred for commercial insurance paid by PC (USA), A Corporation for December 31, 2000 and 1999 were:

| | 2000 | 1999 |
|-------------------|------------|---------|
| Foundation | \$ 176,626 | 174,175 |
| Board of Pensions | 289,942 | 247,147 |
| PILP | 23,930 | 23,611 |
| PPC | 61,749 | 64,295 |

PPC, the Foundation, the Board of Pensions and PILP also participate in PC (USA), A Corporation's insurance program. PPC contributed \$5,000 and \$15,000 in 2000 and 1999, respectively. The Foundation contributed \$50,000 in 2000. PILP contributed \$35,000 in 1999.

(14) **Income Taxes**

PC (USA), A Corporation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no income taxes have been provided in the accompanying financial statements.

SUPPLEMENTARY SCHEDULES

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combining Statements of Financial Position

December 31, 2000

| Assets | General Mission | Plant | Hubbard Press | Curriculum | Loans | Per Capita | Bicentennial | Eliminations | Total |
|--|-----------------|-------------|---------------|------------|-------------|------------|--------------|--------------|---------------|
| Cash and cash equivalents | \$ 6,702,426 | — | 770,488 | — | — | 228,743 | — | (674,367) | 7,027,290 |
| Investments: | | | | | | | | | |
| Investments and accrued income held by the Foundation | 67,773,624 | 8,402,831 | — | — | 49,547,486 | 6,631,625 | — | — | 132,355,566 |
| Other investments and accrued income | 37,000,990 | — | — | — | 962,653 | 3,206,860 | 914,751 | — | 42,085,254 |
| Total investments | 104,774,614 | 8,402,831 | — | — | 50,510,139 | 9,838,485 | 914,751 | — | 174,440,820 |
| Receivables: | | | | | | | | | |
| Accounts receivable | 3,156,988 | — | — | — | — | — | — | — | 3,156,988 |
| Contributions from congregations | 11,817,157 | — | — | — | — | 11,107 | (100,354) | — | 11,727,910 |
| Mortgages and loans on churches and manses including accrued interest, less allowance of \$6,650,000 | — | — | — | — | 102,511,253 | — | — | — | 102,511,253 |
| Receivables from related entities, mortgages and loans, less allowance of \$1,779,800 | 8,904,006 | — | 432,714 | 972,038 | 2,252,329 | 2,486,207 | — | (5,119,422) | 9,927,872 |
| Due (to) from other funds | 8,047,516 | (1,230,647) | — | — | (4,286,565) | (446,144) | (2,084,160) | — | — |
| Due from the Foundation | 1,460,023 | — | — | — | — | — | — | — | 1,460,023 |
| Other accounts receivable | 1,496,258 | — | — | 466,686 | — | 58,901 | — | — | 2,021,845 |
| Total receivables | 34,881,948 | (1,230,647) | 432,714 | 1,438,724 | 100,477,017 | 2,110,071 | (2,184,514) | (5,119,422) | 130,805,891 |
| Inventories, prepaid expenses and other assets | 1,487,826 | — | 259,237 | 3,690,222 | 498 | 41,613 | — | — | 5,479,396 |
| Property and equipment, net | 1,710,221 | 27,435,552 | 491,484 | — | — | 11,259,576 | — | — | 40,896,833 |
| Annuity and life income funds | 12,502,441 | — | — | — | — | — | — | — | 12,502,441 |
| Long-term investments held by the Foundation | 582,308,043 | — | — | — | 7,074,927 | 873,849 | — | — | 590,256,819 |
| Funds held in trust by others | 57,338,359 | — | — | — | — | — | — | — | 57,338,359 |
| Total assets | \$ 801,705,878 | 34,607,736 | 1,953,923 | 5,128,946 | 158,062,581 | 24,352,337 | (1,269,763) | (5,793,789) | 1,018,747,928 |

(Continued)

Appendix 15
GAC
6/5-7/01
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PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combining Statements of Financial Position

December 31, 2000

| Liabilities and Net Assets | General Mission | Plant | Hubbard Press | Curriculum | Loans | Per Capita | Bicentennial | Eliminations | Total |
|---|-----------------------|-------------------|------------------|------------------|--------------------|-------------------|--------------------|--------------------|----------------------|
| Liabilities: | | | | | | | | | |
| Accounts payable and accrued expenses | \$ 14,074,258 | — | 65,830 | 2,831,773 | (176) | 513,841 | — | (5,793,789) | 11,691,737 |
| Amounts received from congregations and designated for others | 1,463,229 | — | — | — | — | 1,810 | — | — | 1,465,039 |
| Amounts held for missionaries and committed for projects | 7,317,406 | — | — | — | — | — | — | — | 7,317,406 |
| Amounts due other agencies | 42,831,019 | — | — | — | — | — | — | — | 42,831,019 |
| Deferred revenue | 1,106,143 | — | — | — | — | — | — | — | 1,106,143 |
| Other | 536,903 | — | — | 23,347 | — | 243,546 | — | — | 803,796 |
| Total liabilities | 67,328,958 | — | 65,830 | 2,855,120 | (176) | 759,197 | — | (5,793,789) | 65,215,140 |
| Net assets: | | | | | | | | | |
| Unrestricted: | | | | | | | | | |
| Undesignated | 118,213,706 | — | — | — | — | 6,348,952 | — | — | 124,562,658 |
| Designated | 24,613,955 | 34,607,736 | 1,888,093 | 2,273,826 | 13,989,216 | 16,114,017 | — | — | 93,486,843 |
| Total unrestricted | 142,827,661 | 34,607,736 | 1,888,093 | 2,273,826 | 13,989,216 | 22,462,969 | — | — | 218,049,501 |
| Temporarily restricted | 347,458,799 | — | — | — | 25,056,839 | 511,723 | (1,269,763) | — | 371,757,598 |
| Permanently restricted | 244,090,460 | — | — | — | 119,016,702 | 618,448 | — | — | 363,725,610 |
| Total net assets | 734,376,920 | 34,607,736 | 1,888,093 | 2,273,826 | 158,062,757 | 23,593,140 | (1,269,763) | — | 953,532,709 |
| Total liabilities and net assets | \$ 801,705,878 | 34,607,736 | 1,953,923 | 5,128,946 | 158,062,581 | 24,352,337 | (1,269,763) | (5,793,789) | 1,018,747,849 |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION

Combining Statement of Activities and Changes in Net Assets

Year ended December 31, 2000

| | Unrestricted | | | | | | |
|---|-----------------|------------|---------------|------------|------------|--------------|--------------|
| | General Mission | Plant | Hubbard Press | Curriculum | Per Capita | Church Loans | Eliminations |
| Revenue, gains and other support: | | | | | | | |
| Contributions: | | | | | | | |
| Congregations | \$ 18,738,123 | — | — | — | 12,806,081 | — | — |
| Presbyterian Women | 2,537,581 | — | — | — | — | — | — |
| Gifts, bequests and grants | 4,597,235 | 360,957 | — | — | 24,114 | 4,479 | (1,537,457) |
| Special giving and special offering | — | — | — | — | — | — | — |
| Bicentennial | — | — | — | — | — | — | — |
| Total contributions | 25,872,939 | 360,957 | — | — | 12,830,195 | 4,479 | (1,537,457) |
| Income from endowment funds held by the Foundation | 7,375,090 | — | — | — | — | — | — |
| Income on investments | 1,794,936 | 441,607 | 40,218 | — | 536,026 | 337,686 | — |
| Income from funds held by others | 1,233,592 | — | — | — | — | — | — |
| Realized and unrealized gains (losses) on investments, net | (13,948,963) | (104,102) | — | — | (125,328) | (69,162) | — |
| Interest income from loans | — | — | — | — | — | 459,398 | — |
| Change in value of beneficial interest in life income funds | — | — | — | — | — | — | — |
| Hubbard Press | — | — | 1,441,043 | — | — | — | — |
| Sales of resources and services | 18,116,729 | — | — | 5,104,770 | 1,479,445 | — | (6,155,214) |
| Other | 81,239 | 1,213,395 | 34,859 | 340,083 | 535,700 | — | (1,985,783) |
| Net assets released from restrictions | 40,525,562 | 1,911,857 | 1,516,120 | 5,444,853 | 15,256,038 | 732,401 | (9,678,454) |
| | 62,848,569 | 29,516 | — | 591,577 | 115,868 | (1,598,478) | — |
| Total revenue, gains and other support | 103,374,131 | 1,941,373 | 1,516,120 | 6,036,430 | 15,371,906 | (866,077) | (9,678,454) |
| Expenses: | | | | | | | |
| Programs: | | | | | | | |
| Worldwide Ministries | 46,359,197 | — | — | — | — | — | — |
| National Ministries | 29,056,026 | — | — | — | — | — | (3,325,247) |
| Congregational Ministries | 17,330,854 | — | — | 6,036,430 | — | — | (674,591) |
| Office of the General Assembly | — | — | — | — | 10,893,885 | — | — |
| General Assembly Council | — | — | — | — | 3,404,917 | — | (1,626,014) |
| Mission Support Services | 5,992,348 | — | — | — | — | — | (536,767) |
| Church and student loans | 1,649,183 | — | — | — | — | — | — |
| Hubbard Press | — | — | 1,398,163 | — | — | — | (103,777) |
| Programs of the Executive Director | 1,969,750 | — | — | — | — | — | (145,445) |
| Programs of the Deputy Executive Director | 13,410,315 | — | — | — | — | — | (225,474) |
| Related bodies and other programs | 3,626,799 | 1,362,656 | — | — | — | — | (619,916) |
| Total programs | 119,394,472 | 1,362,656 | 1,398,163 | 6,036,430 | 14,298,802 | — | (7,257,231) |
| General and administrative: | | | | | | | |
| Shared | 4,312,650 | 1,531,623 | — | — | 1,032,458 | — | (1,975,009) |
| Other | 772,241 | — | — | — | — | — | (446,214) |
| Total general and administrative | 5,084,891 | 1,531,623 | — | — | 1,032,458 | — | (2,421,223) |
| Total expenses | 124,479,363 | 2,894,279 | 1,398,163 | 6,036,430 | 15,331,260 | — | (9,678,454) |
| Changes in net assets | (21,105,232) | (952,906) | 117,957 | — | 40,646 | (866,077) | — |
| Net assets: | | | | | | | |
| Beginning of year | 163,932,893 | 35,560,642 | 1,770,136 | 2,273,826 | 22,422,323 | 14,855,293 | — |
| End of year | \$ 142,827,661 | 34,607,736 | 1,888,093 | 2,273,826 | 22,462,969 | 13,989,216 | — |

| Temporarily Restricted | | | | | | Permanently Restricted | | | | Combined Total | |
|------------------------|-----------------|------------|------------|--------------|--------------|------------------------|-------------|------------|-------------|----------------|---------------|
| Total | General Mission | Loans | Per Capita | Bicentennial | Eliminations | Total | Loans | Per Capita | Endowments | | Total |
| 31,544,204 | 5,755,350 | — | — | — | — | 5,755,350 | — | — | — | — | 37,299,554 |
| 2,537,581 | 402,500 | — | — | — | — | 402,500 | — | — | — | — | 2,940,081 |
| 3,449,328 | 5,380,891 | 2,220 | 256,635 | — | — | 5,639,746 | 19,808 | — | 3,111,655 | 3,131,463 | 12,220,537 |
| — | 29,598,710 | 55,964 | — | — | — | 29,654,674 | — | — | — | — | 29,654,674 |
| — | 59,752 | — | — | 50,606 | — | 110,358 | — | — | — | — | 110,358 |
| 37,531,113 | 41,197,203 | 58,184 | 256,635 | 50,606 | — | 41,562,628 | 19,808 | — | 3,111,655 | 3,131,463 | 82,228,204 |
| 7,375,090 | 12,348,857 | 75,017 | — | — | — | 12,423,874 | 201,910 | — | — | 201,910 | 20,000,874 |
| 3,150,473 | 2,726,249 | 514,693 | 13,028 | 58,305 | — | 3,312,275 | 1,181,642 | — | — | 1,181,642 | 7,644,390 |
| 1,233,592 | 160,000 | — | — | — | — | 160,000 | — | — | — | — | 1,393,592 |
| (14,247,555) | (31,958,400) | 1,601,329 | (14,574) | — | — | (30,371,645) | (873,133) | — | (749,083) | (1,622,216) | (46,241,416) |
| 459,398 | — | 537,620 | — | — | — | 537,620 | 4,220,305 | — | — | 4,220,305 | 5,217,323 |
| — | 714,622 | — | — | — | — | 714,622 | — | — | 1,263,444 | 1,263,444 | 1,978,066 |
| 1,441,043 | — | — | — | — | — | — | — | — | — | — | 1,441,043 |
| 18,545,730 | — | — | — | — | — | — | — | — | — | — | 18,545,730 |
| 219,493 | 412,039 | 353,620 | — | — | — | 765,659 | 646,270 | — | — | 646,270 | 1,631,422 |
| 55,708,377 | 25,600,570 | 3,140,463 | 255,089 | 108,911 | — | 29,105,033 | 5,396,802 | — | 3,626,016 | 9,022,818 | 93,836,228 |
| 61,987,052 | (61,810,766) | (60,418) | (115,868) | — | — | (61,987,052) | — | — | — | — | — |
| 117,695,429 | (36,210,196) | 3,080,045 | 139,221 | 108,911 | — | (32,882,019) | 5,396,802 | — | 3,626,016 | 9,022,818 | 93,836,228 |
| 46,359,197 | — | — | — | — | — | — | — | — | — | — | 46,359,197 |
| 25,730,779 | — | — | — | — | — | — | — | — | — | — | 25,730,779 |
| 22,692,693 | — | — | — | — | — | — | — | — | — | — | 22,692,693 |
| 10,893,885 | — | — | — | — | — | — | — | — | — | — | 10,893,885 |
| 1,778,903 | — | — | — | — | — | — | — | — | — | — | 1,778,903 |
| 5,455,581 | — | — | — | — | — | — | — | — | — | — | 5,455,581 |
| 1,649,183 | — | — | — | — | — | — | — | — | — | — | 1,649,183 |
| 1,294,386 | — | — | — | — | — | — | — | — | — | — | 1,294,386 |
| 1,824,305 | — | — | — | — | — | — | — | — | — | — | 1,824,305 |
| 13,184,841 | — | — | — | — | — | — | — | — | — | — | 13,184,841 |
| 4,369,539 | — | — | — | — | — | — | — | — | — | — | 4,369,539 |
| 135,233,292 | — | — | — | — | — | — | — | — | — | — | 135,233,292 |
| 4,901,722 | — | — | — | — | — | — | — | — | — | — | 4,901,722 |
| 326,027 | — | — | — | — | — | — | — | — | — | — | 326,027 |
| 5,227,749 | — | — | — | — | — | — | — | — | — | — | 5,227,749 |
| 140,461,041 | — | — | — | — | — | — | — | — | — | — | 140,461,041 |
| (22,765,612) | (36,210,196) | 3,080,045 | 139,221 | 108,911 | — | (32,882,019) | 5,396,802 | — | 3,626,016 | 9,022,818 | (46,624,813) |
| 240,815,113 | 383,668,995 | 21,976,794 | 372,502 | (1,378,674) | — | 404,639,617 | 113,619,900 | 618,448 | 240,464,444 | 354,702,792 | 1,000,157,522 |
| 218,049,501 | 347,458,799 | 25,056,839 | 511,723 | (1,269,763) | — | 371,757,598 | 119,016,702 | 618,448 | 244,090,460 | 363,725,610 | 953,532,709 |

PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION
Combining Statement of Activities and Changes in Loans

Year ended December 31, 2000

| | Unrestricted | | Temporarily Restricted | | | | Permanently Restricted | | | | Combined Totals | |
|--|---------------|---------------|------------------------|--------------------------|---------------------|------------|------------------------|--------------------------|-------------------|---------------------|-----------------|-------------|
| | Church Loans | Student Loans | Church Extension Fund | Church Building Aid Fund | Housing Development | Total | Student Loans | Church Building Aid Fund | Capital Loan Fund | Housing Development | | Total |
| Revenues | | | | | | | | | | | | |
| Gifts, bequests and grants | \$ 4,479 | -- | 2,220 | -- | 55,964 | 58,184 | -- | 1,250 | 18,558 | -- | 19,808 | 82,471 |
| Income from endowment funds held by the Foundation | -- | 75,017 | -- | -- | -- | 75,017 | 8,696 | 193,214 | -- | -- | 201,910 | 276,927 |
| Income from funds held by others | 337,686 | -- | 263,541 | 251,152 | -- | 514,693 | 72,093 | 863,714 | 245,835 | -- | 1,181,642 | 2,034,021 |
| Realized and unrealized gains (losses) on investments, net | (69,162) | (40,481) | (55,407) | 1,691,728 | 5,489 | 1,601,329 | (55,916) | (758,767) | (58,450) | -- | (873,133) | 659,034 |
| Interest income from loans | 459,398 | 12,564 | 525,056 | -- | -- | 537,620 | 19,072 | 2,682,301 | 1,518,932 | -- | 4,220,305 | 5,217,323 |
| Other | -- | -- | 279,951 | 73,669 | -- | 353,620 | -- | 484,976 | 161,294 | -- | 646,270 | 999,890 |
| | 732,401 | 47,100 | 1,015,361 | 2,016,549 | 61,453 | 3,140,463 | 43,945 | 3,466,688 | 1,886,169 | -- | 5,396,802 | 9,269,666 |
| Net assets released from restrictions | (1,598,478) | (15,502) | (16,006) | (21,246) | (7,664) | (60,418) | -- | -- | -- | -- | -- | (1,658,896) |
| Change in net assets | (866,077) | 31,598 | 999,355 | 1,995,303 | 53,789 | 3,080,045 | 43,945 | 3,466,688 | 1,886,169 | -- | 5,396,802 | 7,610,770 |
| Net assets at December 31, 1999 | 14,855,293 | 2,330,016 | 15,688,635 | 3,820,224 | 137,919 | 21,976,794 | 2,755,119 | 74,929,751 | 34,817,187 | 1,117,843 | 113,619,900 | 150,451,987 |
| Net assets at December 31, 2000 | \$ 13,989,216 | 2,361,614 | 16,687,990 | 5,815,527 | 191,708 | 25,056,839 | 2,799,064 | 78,396,439 | 36,703,356 | 1,117,843 | 119,016,702 | 158,062,757 |