

**MINUTES  
PRESBYTERY COUNCIL  
August 30, 2011**

**Moved: That the Presbytery of Los Ranchos approve a 2012 Per Capita figure of \$16.00 (an increase from \$14.05). {See Budget at end of report for details}**

**ROLL:**

Present: Dykhuizen, Ewing, Haggin (for Hawkinson), McCurdy, Raine, Sizer, Swidrak, Thornton **Staff:**  
Cramer, Geckeler, Yamaguchi  
Excused: Anderson, Bolsinger, Hawkinson

**CALL TO ORDER/ MINUTES**

Declaring a quorum present, Moderator Steve Yamaguchi called the meeting to order at 4:10 p.m. The meeting was convened in Room C-202 of Irvine Presbyterian Church. Opening devotions and prayer were presented by Cheryl Raine. Kirk Winslow will do devotions November 1.

**M/S/P** to approve the minutes of the May 3, 2011 Council meeting as distributed.

**M/S/P** to approve the minutes of the May 19, 2011 Presbytery meeting with the following corrections: at reconvening of the meeting correct to read "Moderator Kathy Sizer. . ." and at closing prayer "by Moderator Kathy Sizer." Also under New Form of Government, add names of all Tally Committee members.

The minutes of the May 3, 2011 and July 14 called meetings of Presbytery and the June 16, 2011 Called meeting of Council were not presented and will have to be approved at the next Council meeting.

**STATED CLERK'S REPORT**

The presbytery continues as defendant in one legal case and is represented by counsel provided by insurance.

**TRUSTEE REPORT**

Michael Haggin presented the report of the Trustees for Lanny Hawkinson. **M/S/P** to concur with the recommendation of the Trustees to consolidate the Mission and Operating Budgets into a single expense budget with multiple resource streams. Consolidating the two will simplify the work of the finance person and will also eliminate the confusion.

Michael presented the Trustees' rationale for an increase per capita \$1.95 increase. [Per Capita: 2011-19600 members X \$14.05; 2012: 19,586 members X \$16.00 = \$313,376; 2013 = 19,400 members X \$22] **M/S/P** to recommend that Per Capita be increased for 2012 to \$16.00.

Council reviewed the First Draft of the Proposed 2012-2013 Budgets; Strategy and Implications. Also distributed was the 2012 Proposed General Mission Narrative Budget. (Both attached)

A new contract has been signed to sell the El Siloe property and Chuck Noble thinks this one will fare better. The County is positive about this contract and is expected to cooperate, so the hope is that it will sell by March. Escrow is supposed to open tomorrow and possibly January will be actual sale date.

**GA COMMISSIONERS – 2012 GA IN PITTSBURGH**

Keith reported that he has put together a team to review potential designs to go about selecting commissioners for the next General Assembly (Pittsburgh) and bring recommendations to the November Council. Commissioners need to be elected in February. Team members are:

**COUNCIL PROPOSAL, ALTERNATIVE, AND SUBSTITUTE LANGUAGE ON 10-A**

Plans for September 10 presbytery-wide gathering; process for September 15 Presbytery.

This is now the Council proposal, not St. Andrew's proposal. Steve asked those not on Docket if they have any thoughts or suggestions. Alternative wording has been proposed by the Los Ranchos Covenant Network and Teaching Elder Michael Haggin. Reminder that presbytery commissioned Council to bring a proposal and consider a minority report. The original proposal was designated the "main motion" with some changes. This

is not a matter of who is welcome into the PCUSA and certainly not about membership. It is about those that are ordained. By consensus it was agreed to add a line before the first paragraph affirming that **“the gospel leads members to extend the fellowship of Christ to all persons”** and that this be the leading phrase for all reports. Also corrected citation numbers to reflect the new Book of Order citation numbers.

In addition, the Council, by consensus, approved the suggested of inserting the 4<sup>th</sup> Ordination Vow as a reminder of the levels of authority in the Presbyterian Church (U.S.A.).

It was **M/S/P** to recommend the following Main Motion:

*“The Gospel leads members to extend the fellowship of Christ to all persons.” (G-1.0302)*

The Presbytery of Los Ranchos, meeting on September 15, 2011, affirms that the Bible, The Book of Confessions and the Book of Order (including G-2.0104b and G-2.0105<sup>1 & 2</sup>) set forth the scriptural and constitutional standards for ordination and installation. Los Ranchos Presbytery believes the manner of life of ordained Ministers should be a demonstration of the Christian gospel in the church and in the world, including living either in fidelity within the covenant of marriage between a man and a woman or chastity in singleness and will so notify candidates for ordination/installation and/or membership in the presbytery. *In obedience to Jesus Christ, under the authority of Scripture and guided by our confessions*, this presbytery will prayerfully and pastorally examine each candidate’s calling, gifts, preparation, and suitability for the responsibilities of office, including a commitment to fulfill all requirements as expressed in the constitutional questions of ordination and installation.

and Council presents also the following amendment:

*“The Gospel leads members to extend the fellowship of Christ to all persons.” (G-1.0302)*

The Presbytery of Los Ranchos, meeting on September 15, 2011, affirms that the Bible, The Book of Confessions and the Book of Order (including G-2.0104b and G-2.0105<sup>1 & 2</sup>) set forth the scriptural and constitutional standards for ordination and installation. Los Ranchos Presbytery believes the manner of life of ordained Ministers should be a demonstration of the Christian gospel in the church and in the world, ~~including living either in fidelity within the covenant of marriage between a man and a woman or chastity in singleness~~ and will so notify candidates for ordination/installation and/or membership in the presbytery. *In obedience to Jesus Christ, under the authority of Scripture and guided by our confessions*, this presbytery will prayerfully and pastorally examine each candidate’s calling, gifts, preparation, and suitability for the responsibilities of office, including a commitment to fulfill all requirements as expressed in the constitutional questions of ordination and installation.

<sup>1</sup> G-2.0104b Standards for ordained service reflect the church’s desire to submit joyfully to the Lordship of Jesus Christ in all aspect of life (F-1.02). The council responsible for ordination and/or installation (G-2.0402; G-2.0607; G-3.0306) shall examine each candidate’s calling, gifts, preparation, and suitability for the responsibilities of ordered ministry. The examination shall include, but not be limited to, a determination of the candidate’s ability and commitment to fulfill all requirements as expressed in the constitutional questions for ordination and installation (W-4.4003). Council shall be guided by Scripture and the confession in applying standards to individual candidates.

<sup>2</sup> G-2.0105. It is necessary to the integrity and health of the church, that the persons who serve it in ordered ministries shall adhere to the essentials of the Reformed faith and polity as expressed in this Constitution. So far as may be possible without serious departure from these standards, without infringing on the rights and views of others, and without obstructing the constitutional governance of the church, freedom of conscience with respect to the interpretation of Scripture is to be maintained. It is to be recognized, however, that in entering the ordered ministries of the Presbyterian Church (U.S.A.) one chooses to exercise freedom of conscience within certain bounds. His or her conscience is captive to the Word of God as interpreted in the standards of the church so long as he or she continues to seek, or serve in ordered ministry. The decision as to whether a person has departed from essentials of Reformed faith and polity is made initially by the individual concerned but ultimately becomes the responsibility of the council in which he or she is a member.

Presbyters will have a two opportunities to review and discuss the two proposals regarding 10-A language on September 10, from 9:00 to 11:00, Tustin Presbyterian Church, and at Open Space. Susan Thornton and Keith Geckeler have agreed to put together a series of questions so that the discussion is productive and will not be “hijacked” by any one group. Tom Cramer volunteered to be a facilitator.

#### Report from Strategic Coordinating Team

Council previewed the video that will soon be uploaded to the website. Tom explained the goal is to show how they broker partnerships and networks within Los Ranchos.

Council received SCT minutes of their last three meetings to bring Council up to date on the work of SCT. SCT met with Trustees and received a narrative of the budget funds so they are aware of what is available for their work. Looking for ways to push forward the networks and partnership

Tom announced that the Consultant for Hispanic/Latino Ministries is Rev. Alfredo Delgado to work with Hispanic/Latino congregations; and the Consultant for Mission Partnerships is Jill Nagasugi, Trabuco Presbyterian Church. SCT followed the process presented to Council these two choices.

As SCT works on evaluating presbytery meetings it plans on sending out an e-mail with a questionnaire about Presbytery; a first step to get feedback on our gatherings.

Lilac sheets – format timing and outcomes of presbytery gatherings. Next page recommendations from SCT to move to do two Saturdays and Thursdays – a suggestion for inclusion of all elders. Suggested as one of the Generative Retreat for discussion. Open space offerings

Randy Steele, Healthy cong.

Mission tour to Vietnam/Thailand

Everything you want to know about grants

identifying funding limits on the grants that SCT will award.

10-A

#### Report from Fellowship Gathering in Minneapolis last week

Los Ranchos well represented individuals and representatives from churches. Kirk attended and brought his view. On the whole they try very hard to make a noble effort to keep tone very positive, kind spirited to not label and cast dispersions on one side or the other. 4 tiers - identified the tiers – Outlook and Presbyterian News Service.

Steve also explained what he heard at this gathering.

#### Request for Network Status:

Formal Network requesting recognition – **M/S/P** to recognize the Covenant Network as a network of Los Ranchos Presbytery.

*Christian Educators* - Educators are still forming, not ready to request Network status.

#### Approval of Canaan Merger

Merger of Canaan Presbyterian Church and the Orange Korean church **M/S/P**

#### Adoption of those sections of former Form of Government not contrary to new Form of Government and not contrary to presbytery's By-Laws and Operating Manual

**M/S/P** with addition of “for two years”

Rationale: It will take some time to make sure all of our Operating procedures are consistent with the new Form of Government—and for congregations to work their way through the changes. By this action, we have a “reference point” for addressing questions as they arise and we “live in to” whatever emerges.

#### Approval of Presbytery Docket for September 15<sup>th</sup>, 2011

Under report of Council 45 min in order to deal with proposed “Response to 10-A”

Kenyans may not be arriving until after presbytery meeting. **M/S/P** to approve the docket (with changes) Plug video right before per capita as coming from SCT.

#### **ADJOURN**

There being no further business, the meeting was adjourned at 6:50 p.m. and closed with prayer led by Kathy Sizer.

Elvira Ortiz, Committee Recorder



**PRESBYTERY BUDGETS 2011-2013**

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Account	2011 Budget	6/30/11 Received	2012 Budget	2013 Budget	
INCOME					
Mission Pledges	\$506,000.00	\$292,436.00	\$480,000.00	\$450,000.00	
Per Capita Assessment	\$275,000.00	\$119,753.00	\$313,376.00	\$426,800.00	
Interest/Rent	\$52,500.00	\$26,000.00	\$45,000.00	\$40,000.00	
Sale of South Gate	\$150,000.00	\$75,000.00	\$100,000.00	\$0.00	
<b>TOTALS</b>	<b>\$983,500.00</b>	<b>\$513,189.00</b>	<b>\$938,376.00</b>	<b>\$916,800.00</b>	
EXPENSES					
		6/30/11 Expenses			
<i>Building Healthy Congregations</i>	\$6,000.00		\$6,000.00	\$6,000.00	
<i>USC Chaplaincy</i>	\$15,500.00	\$7,750.00	\$15,500.00	\$15,500.00	
<i>SCT Partnerships</i>	\$28,000.00		\$14,000.00	\$14,000.00	
<i>Demographic Support</i>	\$8,500.00	\$2,352.00	\$7,500.00	\$7,500.00	
<i>Leadership Dev</i>	\$10,000.00		\$5,000.00	\$5,000.00	
<i>WWM Partnership</i>	\$26,250.00		\$24,000.00	\$22,500.00	
Transitional Ministry	\$6,000.00		\$0.00	\$0.00	
Trustees <sup>1</sup>	\$142,800.00	\$68,161.00	\$139,300.00	\$139,500.00	
Council	\$8,500.00	\$1,807.00	\$8,000.00	\$7,500.00	
COM	\$9,850.00	\$2,084.00	\$8,700.00	\$8,700.00	

<sup>1</sup>Includes all operational/administrative costs: audit, equipment, rent, legal, insurance, supplies, phone, etc.

CPM	\$13,500.00	\$2,336.00	\$12,000.00	\$12,000.00	
Staff Relations	\$687,734.00	\$329,253.00	\$687,293.00	\$690,511.00	
<b>TOTALS</b>	\$962,634.00	\$413,743.00	\$927,293.00	\$928,711.00	
Surplus (deficit)	\$20,866.00		\$11,083.00	(\$11,911.00)	
Beginning Balances:	\$45,179.00	Ending Balance →	\$77,128.00	\$65,217.00	

Per Capita: 2011-19600 members X \$14.05; **2012: 19,586 members X \$16.00 = \$313,376**; 2013 = 19,400 members

<b>STAFF RELATIONS</b>				
POSITION	2011	2012	2013	
Presbytery Pastor	\$152,633.00	\$154,452.00	\$155,232.00	
Assoc Pby Pastor (Tom)	\$115,532.00	\$115,832.00	\$116,432.00	
Assoc Pby Pastor (Keith)	\$118,551.25	\$119,169.25	\$119,788.00	
COBRA	\$4,513.00			
Business Manager (Kathy)	\$68,065.00	\$68,447.50	\$68,830.00	
AA to SC (Elvira)	\$68,065.00	\$68,447.50	\$68,830.00	
Adm Coordinator (Bonita)	\$80,807.00	\$81,262.53	\$81,717.70	
Media Contract Staff	\$28,000.00	\$28,000.00	\$28,000.00	
Mission Contract Staff	\$25,000.00	\$25,000.00	\$25,000.00	
Presbytery Portion FICA	\$12,446.00	\$12,500.00	\$12,500.00	
Unemployment Insur	\$840.00	\$900.00	\$900.00	
Worker's Comp (Support)	\$2,782.00	\$2,782.00	\$2,782.00	
Program Staff Conf	\$5,500.00	\$5,500.00	\$5,500.00	
Support Staff Conf	\$1,000.00	\$1,500.00	\$1,500.00	
Overtime/Extra Help	\$3,000.00	\$2,500.00	\$2,500.00	
Travel for Support Staff	\$1,000.00	\$1,000.00	\$1,000.00	
<b>TOTALS</b>	\$687,734.25	\$687,292.78	\$690,511.70	
			2009 Staff Costs were \$850,340	
<b>TRUSTEES/OPERATING EXPENSES</b>				
ACCOUNT	2011	2011 to Date	2012	\$2,013.00
Audit/Accounting	\$12,000.00	\$1,457.00	\$12,000.00	\$12,000.00
Computer Support	\$12,000.00	\$3,047.00	\$11,000.00	\$11,000.00
Copier Expenses	\$18,000.00	\$10,228.00	\$17,000.00	\$17,000.00
Equipment Maintenance	\$3,000.00	\$75.00	\$2,500.00	\$2,500.00
Accounting Software Support	\$6,000.00	\$0.00	\$4,000.00	\$4,000.00
Legal Expenses	\$8,000.00	\$4,289.00	\$8,500.00	\$9,000.00
Property/Liability Insur	\$10,000.00	\$11,928.00 <sup>2</sup>	\$9,500.00	\$9,500.00

<sup>2</sup> Costs not yet allocated to incurring groups (NCD/s, etc.). 2012 & 2013 eliminate El Siloe expenses

Custodial Services	\$6,800.00	\$3,300.00	\$7,000.00	\$7,200.00
Facilities Maintenance	\$2,500.00	\$75.00	\$1,500.00	\$1,500.00
Office Supplies	\$12,000.00	\$6,701.00	\$12,500.00	\$12,500.00
PJC/AC	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00
Postage	\$12,000.00	\$4,989.00	\$12,000.00	\$12,000.00
Paper and Printing	\$2,000.00	\$1,924.00	\$2,500.00	\$2,500.00
Office Rent	\$18,900.00	\$9,450.00	\$18,900.00	\$19,000.00
Telephone/Internet	\$9,000.00	\$2,724.00	\$7,000.00	\$7,000.00
Pby Moderator Exp	\$1,600.00	\$47.00	\$2,400.00	\$1,800.00
Allow for Unpaid PC	\$8,000.00		\$10,000.00	\$10,000.00
<b>TOTALS</b>	\$142,800.00	\$60,234.00	\$139,300.00	\$139,500.00
Non Cash (Depreciation)	\$13,000.00	\$7,927.00	\$12,500.00	\$12,000.00
<b>PRESBYTERY COMMITTEES</b>				
<b>COUNCIL</b>	2011	2011 Actual	2012	2013
Presbytery Gatherings	\$2,000.00	\$1,113.00	\$2,500.00	\$2,500.00
Media Support	\$2,000.00		\$1,500.00	\$1,000.00
Retreat	\$500.00	\$0.00	\$500.00	\$500.00
Presbytery Speakers	\$2,500.00		\$2,000.00	\$2,000.00
Contingency	\$500.00	\$348.00	\$500.00	\$500.00
Sexual Misconduct Response Team	\$1,000.00	\$647.00	\$1,000.00	\$1,000.00
Sub-total COUNCIL	\$8,500.00	\$2,108.00	\$8,000.00	\$7,500.00
<b>COMMITTEE ON MINISTRY</b>				
Committee Meetings	\$1,200.00	\$501.00	\$1,200.00	\$1,200.00
PP Meals w Pastors	\$1,500.00	\$647.00	\$1,500.00	\$1,500.00
Sub-committees	\$500.00	\$269.00	\$500.00	\$500.00
Pastoral Care & Ed	\$750.00	\$1,597.00	\$1,500.00	\$1,500.00
Coaching	\$1,000.00		\$1,000.00	\$1,000.00
Spring Retreat Exp	\$4,000.00	\$8,327.00	\$3,000.00	\$3,000.00
Spring Retreat Income		(\$8,890.00)		
Sub-Total: COM	\$8,950.00	\$2,451.00	\$8,700.00	\$8,700.00

<b>PREPARATION FOR MINISTRY</b>				
Psychological Assessment	\$4,000.00	\$3,135.00	\$4,000.00	\$4,000.00
PA Reimbursed Costs		(\$1,315.00)		
Candidate Travel	\$2,500.00	\$500.00	\$1,500.00	\$1,500.00
Committee meetings/retreats	\$1,000.00	\$16.00	\$1,000.00	\$1,000.00
Candidates Financial Aid/Counseling	\$2,000.00		\$2,000.00	\$2,000.00
Scholarships <sup>3</sup>	\$3,000.00		\$3,000.00	\$3,000.00
Contingency	\$1,000.00		\$500.00	\$500.00
<b>Sub-Total: CPM</b>	<b>\$13,500.00</b>	<b>\$2,336.00</b>	<b>\$12,000.00</b>	<b>\$12,000.00</b>

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<sup>3</sup> Most scholarship money is provided through the “Candidate Scholarship Fund” from offerings from Ordinations/Installations. This is for emergency assistance above limits set on CSF monies.

THE PRESBYTERY OF LOS RANCHOS  
2012 Proposed General Mission **NARRATIVE BUDGET**

Presentation to Council and Presbytery \_\_\_\_\_

Following this Narrative Budget will be the actual Proposed General Mission Budget for 2012 (and projected for 2013). These documents have been prepared by the Budget Subcommittee of Trustees, the full Trustees, and the Presbytery council. Note especially that this is a “unified” budget; the recommendation is to consolidate Mission and Operating Budgets into a single expense budget with multiple resource streams.

The following are the major headings of sections of the Mission Fund Budget along with a narrative description of “income” or “expenses”.

**RECEIPTS SECTION**

1. General Mission—Presbytery Share. This amount is the share of denominational “unified” mission giving plus the gifts from congregations designated for presbytery’s budget. (includes #6 below in 2010, 2011, and 2012) This is money given for the shared mission/ministry of Los Ranchos congregations.
2. Per Capita—Presbytery Share. This is the annual per member apportionment based on Presbytery membership as of December 31, 2010. (Membership declined fewer than 100 members in 2010). This is the minimum contribution expected from each of our congregations to support presbytery mission.
3. Investment Income. This is anticipated income from unrestricted investments and funds. Trustees are moving toward a comprehensive investment policy that should guarantee consistent investment returns for the immediate future.
4. Other sources of funding. Grants and other income from Synod and General Assembly, shared costs of ministries (e.g. chaplaincies), and income designated toward specific ministries (e.g. gifts & reimbursements).
5. Restricted Funds. Temporarily restricted by presbytery for specific uses (Sale of Property)—or restricted by congregations for specific ministries (e.g. OGHs and Joining Hearts and Hands)—or permanently restricted by donors. Funds restricted by congregations are called on presbytery’s balance sheet at liabilities.
6. Sale of Property. Income from sale of South Gate (and hopefully El Siloe). \$500,000 is helping in transition to new presbytery design. Balance of income and interest goes into “Sale of Property Fund” with money distributed according to determined formula: 50% for Congregational Development; 30% loans to congregations; 10% Leadership Development; 10% Salary Supplements. These are subtractions from the presbytery’s new worth.

**EXPENSE SECTION**

1. **General Mission** Primarily the programmatic, mission, and personnel costs of presbytery.
  - a. STAFF RELATIONS. Provides staff for all presbytery programs, ministries, support and services. Included are Presbytery Pastor, Associate Presbytery Pastor, Associate Presbytery Pastor/Stated Clerk, Administrative Coordinator, Finance Manager, Administrative Assistant and two contract staff.
  - b. STRATEGIC COORDINATING TEAM. Oversees the following line items:
    - 1) “Healthy Congregations”. Support of projects to encourage and support “healthy congregations”. Resources, training, and consultants.
    - 2) “USC Chaplaincy”. Five presbytery program to provide chaplaincy presence at USC hospital—including CPE supervision.
    - 3) “Strategic Coordinating Team”. Support of Networks, Partnerships, new initiatives, resourcing presbytery. Youth Triennium and APSCE.
    - 4) “Demographic Support”. Underwriting of demographic information for use by congregations in planning and mission.
    - 5) “Leadership Development”. Along with money from Sale of Property Fund, provides for training of pastors, elders, and congregational leaders in obtaining specific skills for ministry.
    - 6) “Worldwide Mission Partnership”. Presbytery’s first Partnership links individuals for all congregations engaged in international mission and is liaison to our Kenyan partnership.
    - 7) Other Partnerships not funded through Mission Budget:

- a. Bridging Borders; La Mission, Mexico and 5 congregations.
- b. Ladera Ranch NCD. Presbytery and San Clemente.
- c. All racial-ethnic congregations and fellowships.
- d. Projects funded through Sale of Property Fund and Synod grant.

## **2. Expenses Related to Operating Units of Presbytery**

- a. Moderator Expenses and Training
- b. PJC and Administrative Commissions
- c. Council and Trustees
- d. Committee on Ministry: Training, interventions, scholarships, counseling, PNC's, Presbytery Pastor's meetings with ministers, Pastors' Retreat, new pastor orientation.
- e. Committee on Preparation for Ministry: Student Financial Aid, Retreat, counseling, Psychological Assessments, Candidates' travel expenses.

## **3. Administrative Expenses (Trustees)**

- a. Office Operations
  - i. Audit, Computer, Copier, Software, Legal Expenses, Insurance, Custodial, Rent, Office Supplies, Postage, Paper, Telephone/Internet.
- b. Unpaid Per Capita
- c. Depreciation

### **FUNDS**

Accounting practices require we separate funds in to

TEMPORARILY RESTRICTED: Designated by Presbytery for a specific purpose; the purpose may be modified in the future by action of the presbytery.

PERMANENTLY RESTRICTED: Restricted by donor and may only be used according to donor's restrictions.

UNRESTRICTED: Money received for the General Mission Budget of the presbytery.

In addition to the General Mission Fund of the presbytery (unrestricted) we also have:

### **Sale of Property Fund**

Money from the sale of property (closed congregations) is accounted for as "presbytery restricted" assets divided into four "sub-funds":

1. **Church Development** (50% of all proceeds into their own fund). Oversight and distribution by Strategic Coordinating Team. For support of redevelopment, new church development, transformation grants, etc.
2. **Building/Deferred Maintenance** (30% of all proceeds). Oversight and distribution by Trustees. A "shared" program wherein presbytery will provide funding for "deferred maintenance" expenses (repairs under \$100,000); 50% to be repaid within five years and the balance a grant.
3. **Leadership Development.** (10% of proceeds). Oversight and distribution by Council. Preparing leaders for missional churches. Training opportunities. Internships for candidates under care.
4. **Pastor's Compensation.** (10% of proceeds.) Oversight and distribution by Committee on Ministry. Bring compensation up to presbytery minimum; medical offsets in cases of extreme medical need.

Trustees anticipate an infusion of at least \$2.5m early in 2012 from sale of El Siloe property.

### **Saint John's Compton Fund**

Funds available from the sale of churches in Long Beach/Los Angeles presbytery which are presbytery restricted for African-American New Church Development. Presently, it is the primary presbytery source of funding for New Hope Presbyterian Church in Orange.

### **Synod Grant**

In 2010, Synod granted each presbytery \$200,000 as a "fair share" of the proceeds of sale of the Wilshire office property. Full amount to be received as of first quarter of 2012.

\$30,000 was committed to replacement of accounting software which would not be supported after

12/31/2011. It included reconstruction of Chart of Accounts, rollover of 2008-2010 data, set up of payroll, training of Administrative Assistant for Finance. Once in place, it will cost about \$2000 less per year for support—and provide unlimited ability to design budgets, reports, and other tools.

\$10,000 will assist with expenses of Consultant for Hispanic Ministries

The Strategic Coordinating Team is preparing guidelines for distribution of funds—and process for applying for the \$150,000 balance in this fund.

It is being managed as a presbytery restricted fund.

### **Endowment**

*Permanently restricted* by donors for permanent investment, with the proceeds from interest available for mission budget.

### **Candidate Scholarship**

*Donor restricted* at the time of ordinations/installations to be used solely for providing scholarship for seminary students under care of this presbytery.

### **Samaritan Fund**

*Donor restricted* for the purpose of assisting pastors in time of crisis or special need. Primary sources of funding are individual session and Presbytery golf tournament.

### **Joining Hearts and Hands**

*Donor restricted* funds for new church development. Most of remaining funds are committed to Ladera Ranch NCD, with some funds still committed to Downey Multi-cultural ministry.

An example of a change in “Temporarily Restricted” funding was the decision by Council to utilize \$500,000 from the sale of the South Gate property to address personnel costs in 2010, 2011, and 2012.

The Council also decided to divert the interest from the note we are carrying on the South Gate property to provide an additional \$20,000 of revenue for the Mission Budget in 2011 and 2012.