

**PRESBYTERIAN MISSION AGENCY BOARD**

**September 23-25, 2015**

**Finance and Accounting**

**ITEM A.206**

**INFORMATION**

**Endowments and Gifts Report**

**First and Second-Quarter 2015 Additions and New Funds Received**

The attached report is for receipts by the Foundation of terminated deferred giving arrangements, bequests or living gifts.

The allocation and classification of additions and new funds received for the first and second-quarter of the year as set forth in the report is for information to the Finance Committee and the Presbyterian Mission Agency Board.

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
1.	059173	\$ 5,000	N/A		-	PC(USA) - Separately invested creative investments	A
2.	058709	300	C		World Mission	PC(USA) - Arab student scholarships at Near East School of Theology (N.E.S.T.); Chouran Beirut, Lebanon	A
3.	070600	3,696	C		Compassion, Peace & Justice	PC(USA) - Income for the Social Justice and Peacemaking Unit, or its Successors, to advocate public policy positions of the GA of the PC(USA) in cooperation with governing bodies and ecumenical partners, and assist church in implementing these public policy statements and witnessing for social justice; in addition, Social Justice and Peacemaking Unit, or its successors, may withdraw either a portion or all of principal at any time should it so desire to be used for above purpose	A
4.	094021	10,575	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
5.	202002	100	C		Evangelism & Church Growth	PC(USA) - To be used to facilitate advocacy, coordination, management, networking, and promotion of fiscal responsibility, among camping and conference ministries of the PC(USA); specifically, (1) to extent feasible, funds shall support a staff position to promote, support and strengthen camp and conference center ministries throughout the denomination and coordinate programmatic efforts between all Presbyterian camps and conference centers, or (2) to provide grants to support collaborative programs, excellence in leadership, and coordination among members of the Presbyterian Church Camp and Conference Association (PCCCA)	A
6.	202894	100	C		Deputy Executive Director for Mission	PC(USA), A Corporation - To be used for Presbyterian Hunger Program	A
7.	058170	150	C(P)	A	World Mission	PC(USA) - For its work through Baring Union Christian College, Batala, 143505, Punjab, India, or its successor organization, for the Christian Institute for Religious Studies, founded in 1966 by Clinton and Eunice Loehlin	A
8.	059007	100	C(P)	A	World Mission	PC(USA) - Worldwide Ministries Division for the Evangelical Theological Seminary in Matanzas, Cuba	A
9.	058409	75	C		Racial Ethnic & Women's Ministries	PC(USA) - Foundation shall reinvest net income so that net income becomes principal until principal reaches one million dollars (\$1,000,000.00); thereafter FDN shall continue to reinvest ten percent (10%) of net income into principal and perpetuity so that net income becomes principal and FDN shall pay ninety percent (90%) of net income there from (hereinafter "Net Income") after expiration of each calendar quarter (or at any regular time interval as established by Board of trustees of the Foundation from time to time) to GA of PC(USA) to be used for Racial Justice Program area, or its successor	A
10.	057356	412	D		Evangelism & Church Growth/Theology, Worship & Education	PC(USA) - For educational purposes among mountain children	A

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First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
11.	057533	385	D		Deputy Executive Director for Mission	PC(USA) BCE – To Board of Christian Education of the PC in the U.S.A., to be used in Western and Southwestern parts of U.S.A. and Alaska for following purposes: be used instead by the General Assembly Mission Council or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work [per 6/21/11 cy pres order]; I hereby order and direct that no portion of this legacy shall be used for work among Negroes	A
12.	057534	385	D		Evangelism & Church Growth	PC(USA) BNM - For benefit of poor white population of mountain regions of states of West Virginia, Tennessee and Kentucky	A
13.	057699	76	D		Theology, Worship & Education/Racial Ethnic & Women's Ministry	PC(USA) BHM – To Board of Home Missions of PC(USA), incorporated April 19, 1872, by Act of the Legislature of the State of New York; same to be applied only towards payment of salaries of teachers, in work of the Women's Board	A
14.	057726	15,791	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
15.	057809	1,344	D		Theology, Worship & Education	PC(USA) BCE - To be used and applied to assistance of needy students preparing for Christian ministry	A
16.	061302	38,287	D		Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership in Negro race in the United States; if, in discretion of BNM of the PC, purpose is not feasible or is unnecessary, income so paid to it shall be feasible or is unnecessary, income so paid to it shall be used by Board for such educational and charitable purposes as it shall deem best, having regard particularly to its most urgent needs; decision of said Board shall be final and binding upon all persons in interest	A
17.	061303	38,287	D		Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership among American Indians; if, in opinion of BNM of the PC, purpose is not feasible or is unnecessary, income paid to it shall be used by Board for such educational and charitable purposes as it deems best; having regard particularly to its most urgent needs; decision of said Board final and binding upon all persons in interest	A
18.	061304	8,750	D		Theology, Worship & Education	PC(USA) BNM - I request (but do not direct) that BNM shall apply \$2,000 annually for maintenance, repair and operation of Drs. Home at Embudo Hospital, Embudo, NM, so long as (i) hospital shall be owned and operated by BNM of the United PC(USA), and (ii) Board in its discretion considers work of Hospital is furthering Board's general missionary purposes; further request (but do not direct) that portion of share as is not applied for Drs. Home at Embudo Presby Hospital shall be applied by Board for Warren H. Wilson Jr. College, a NC corp. located at Swannanoa, NC, so long as (i) College shall continue an affiliation with Board and (ii) Board in its discretion considers work of College is furthering Board's general missionary purposes (see copy of will for restriction in its entirety)	A

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
19.	061309	40,000	D		Evangelism & Church Growth	PC(USA), A Corp, Home Missions - For use and purposes of Board of Home Missions of PC(USA); it is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
20.	063184	40,000	D		Racial Ethnic & Women's Ministries/Theology, Worship & Education	PC(USA), A Corp - Christian Education - For purchase and distribution of Bibles, tracts, hymn books and for purchase in whole or in part of libraries for missionaries	A
21.	070969	33,173	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
22.	102301	10,000	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used as Board [Women's General Missionary Society of United Presby Church of North America] may direct	A
23.	200441	897	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Home Missions of United Presbyterian Church of North America	A
24.	200442	448	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Freedmen's Missions of United Presbyterian Church of North America	A
25.	200443	897	D		Evangelism & Church Growth	PC(USA) - For purposes of Board of Church Extension of the United Presbyterian Church of North America	A
26.	200444	896	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Women's General Missionary Society of United Presbyterian Church of North America	A
27.	061951	40,000	L		Church Loans	PC(USA) BNM - Church Erection Fund - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
28.	100131	141,615	F		GA Unrestricted	PC(USA) - For general uses and purposes	T
29.	102376	15,584	F		GA Unrestricted	PC(USA) - Unrestricted	A
30.	102373	49,156	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
31.	102287	12,950	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A

**Endowments and Gifts Report**  
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	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
32.	102299	3,372	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
33.	102312	2,630	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
34.	102318	295	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
35.	200241	10	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
36.	200440	4,482	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
37.	202218	27,900	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
38.	057275	5,872	C		World Mission	PC(USA) COEMAR - Request, but do not direct, that Commission use income from endowment fund created by Article Eleventh hereof for maintenance of a free dispensary and clinic with staff of nurses and devoted men of high character, to visit Armenian families, especially those with sick members, to help poor and needy Armenians by distributing food, clothing, medical and other essential supplies... see document, restrictions continue for 3 pages	A
39.	058345	200	C		Evangelism & Church Growth	PC(USA) - Income for Older Adult Ministry	A
40.	058647	2,000	C		World Mission	To Worldwide Ministries Division of PC(USA) for foreign medical missions	A
41.	059144	15,764	C		World Mission	PC(USA) - Income to support work of UPC in the USA in its overseas missions enterprises which witnesses to Gospel of Jesus Christ by establishing and strengthening indigenous churches and furthering mission education projects	A
42.	094021	350	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
43.	201557	400	C		Compassion, Peace & Justice	PC(USA) - One Great Hour of Sharing Offering	A
44.	202006	1,875	C		World Mission	PC(USA) - For DMS D504680 (Alice Winters) as long as service continues, then to Leadership Training in Colombia if possible, then for Worldwide Mission of PC(USA)	A
45.	203023	426	C		Deputy Executive Director for Mission	PC(USA) - Income to Presbyterian Disaster Assistance	A
46.	203024	426	C		Deputy Executive Director for Mission	PC(USA) - Income for Presbyterian Hunger Program	A
47.	203036	43,333	C		Deputy Executive Director for Mission	PC(USA) - For Presbyterian Church (USA) Hunger Program	N

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	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
48.	203036	42	C		Deputy Executive Director for Mission	PC(USA) - For Presbyterian Church (USA) Hunger Program	A
49.	203037	43,333	C		Deputy Executive Director for Mission	PC(USA) - For Presbyterian Church (USA) Disaster Relief Fund	N
50.	203037	42	C		Deputy Executive Director for Mission	PC(USA) - For Presbyterian Church (USA) Disaster Relief Fund	A
51.	057697	5,329	D		World Mission	PC(USA) - For overseas work of Commission on Ecumenical Mission and Relations	A
52.	057717	3,178	D		Deputy Executive Director for Mission	PC(USA) BHM - [Per 6/21/2011 cy pres order] Modified so that income may be used instead by General Assembly Mission Council or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work	A
53.	057726	15,791	D		World Mission	PC(USA) - COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
54.	057968	3,548	D		Compassion, Peace & Justice	PC(USA) - Principal and income to General Assembly of the PC(USA) for Presbyterian Hunger Program	A
55.	062228	893	D		World Mission	PC(USA) - Foreign missions of United Presbyterian Church of America	A
56.	070969	62,980	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
57.	203034	10,296	D		Deputy Executive Director for Mission	PC(USA) - To provide scholarships for theological students	A
58.	102298	23,800	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
59.	102302	55	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
60.	102304	1,699	OTGA		GA Unrestricted	PC(USA) BHM - Unrestricted	A
61.	102317	8,453	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
62.	102319	1,360	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
63.	200248	3,256	OTGA		GA Unrestricted	PC(USA) COEMAR - Income to general foreign missions of PC(USA)	A
64.	200249	3,256	OTGA		GA Unrestricted	PC(USA) BHM - Income to general Board of Home Missions	A
65.	200258	482	OTGA		GA Unrestricted	PC(USA) COEMAR - 23.5% income to COEMAR	A

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	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
66.	200259	482	OTGA		GA Unrestricted	PC(USA) BNM - 23.5% income to BNM	A
67.	200263	357	OTGA		GA Unrestricted	PC(USA) BNM - 50% BNM - Northern Church IRG	A
68.	200264	357	OTGA		GA Unrestricted	PC(USA) COEMAR - 50% income to COEMAR	A
69.	200270	785	OTGA		GA Unrestricted	PC(USA) BNM - .0860388 of net to BNM for memorial fund of Frederick D. Secor Family	A
70.	200271	729	OTGA		GA Unrestricted	PC(USA) BCE - .0799732 of net to BCE for Memorial Fund of Frederick D. Secor Family	A
71.	200272	314	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 net income to BFM - Unrestricted	A
72.	200273	157	OTGA		GA Unrestricted	PC(USA) BHM - 1/8 net income to BHM - Unrestricted	A
73.	200283	6,375	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/2 to BFM of PC(USA) - Unrestricted	A
74.	200284	6,375	OTGA		GA Unrestricted	PC(USA) - 1/2 to BHM of PC(USA) - Unrestricted	A
75.	200288	3,178	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 net income BFM - Unrestricted	A
76.	200289	3,178	OTGA		GA Unrestricted	PC(USA) BHM - 1/4 net income BHM - Unrestricted	A
77.	102373	89,938	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
78.	RPO	829	F		GA Unrestricted	PC(USA) - Unrestricted	T
79.	058840	24,041	C		Committee on Theological Education (Foundation Fund)	PC(USA) - Reinvest income until principal reaches \$2 million or until year 2040, whichever comes first; then income to Theological Education Fund for enhancement of general student financial assistance fund for qualified and worthy students; any income not expended in the year it is earned for general student financial assistance fund shall be added to general operating fund	A
80.	094021	175	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A

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First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
81.	059065	50	C(P)	A	World Mission	PC(USA) - Income paid to Worldwide Ministries Division, PC(USA) for immediate transfer to Near East School of Theology, Beirut, Lebanon, for fulfilling Board Action B 2000-6; should School cease to exist, income from endowment to be used for theological education and church leadership development as determined by Board of Managers of the Near East School of Theology, or its successor, in consultation with Worldwide Ministries Division or its successor, of PC(USA), or its successor	A
82.	203038	155,436	C		Deputy Executive Director for Mission	PC(USA) - To the greatest extent possible, use the trust income for the direct personal benefit of persons served by the institution and not for capital improvements	T
83.	054800	18,390	D		World Mission	PC(USA) - Solely for foreign medical missionary work	A
84.	057696	3,921	D		World Mission	PC(USA) - "EIGHTH...[establishes a \$100,000 trust for St. Paul Presby Church, Philadelphia, PA]; in the event said Church shall go out of existence, I give said net income unto the Board of Foreign Missions for missionary work of PC(USA) or its successors	A
85.	057723	3,539	D		World Mission	PC(USA) – Income applied toward preparation of Christian students born outside U.S. desiring to enter Christian missionary work or work complementary to missionary program in their native countries and requiring funds to be educated either within the U.S. or in educational institutions under jurisdiction of board located outside U.S., it being duty of board to determine need and usefulness of such students in overall Christian program of all denominations (see trust for restriction in its entirety)	A
86.	057726	15,791	D		World Mission	PC(USA) - COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
87.	058208	5,257	D		World Mission	PC(USA) - Mission work outside USA	A
88.	058209	5,257	D		Racial Ethnic & Women's Ministries	PC(USA) - Mission work inside USA	A
89.	061301	5,709	D		World Mission/Restricted Funds Oversight Subcommittee (RFOS)	PC(USA) - Income to be paid to the Home Missionary Board for Sabbath School work in the PCUSA, or its successor, to be expended by said Board for the following purposes (see copy of will for restriction in its entirety)	A
90.	063182	5,762	D		Theology, Worship & Education	PC(USA) BCE - Scholarship aid to needy students attending Princeton Seminary at Princeton, NJ, and such other seminaries as Board may from time to time designate	A
91.	070969	43,063	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
92.	200224	30,393	D		Evangelism & Church Growth	PC(USA) - For purpose of publication and extension of Gospel of Jesus Christ on continent of North America by employment and support of ministers and missionaries, erection of church edifices, establishing and supporting of schools for secular and religious training	A



**Endowments and Gifts Report**  
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93.	200226	217	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used for purposes of Board of Home Missions of United Presbyterian Church of North America	A
94.	061300	7,877	L		Church Loans	PC(USA), A Corporation - For construction of a Sunday School Building	A
95.	102285	299	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
96.	102288	10,337	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
97.	102289	17,289	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
98.	102291	1,531	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
99.	102317	7,792	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
100.	200223	10,131	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
101.	200225	1,084	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
102.	200260	15,623	OTGA		GA Unrestricted	PC(USA) BHM - 2/5 - Unrestricted	A
103.	200261	7,812	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/5 - Unrestricted	A
104.	200262	7,812	OTGA		GA Unrestricted	PC(USA) BCE - 1/5 - Unrestricted	A
105.	200276	479	OTGA		GA Unrestricted	PC(USA) BNM - 1/3 - Unrestricted	A
106.	200277	479	OTGA		GA Unrestricted	PC(USA) BFM - 1/3 - Unrestricted	A
107.	200285	951	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 BFM - Unrestricted	A
108.	200286	951	OTGA		GA Unrestricted	PC(USA) - 1/4 BHM - Unrestricted	A
109.	102373	33,605	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A

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	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
110.	057196	100	C		Theology, Worship & Education	PC(USA) - Income to support Presbyterian theological institutions recognized by PC(USA)	A
111.	057994	50	C		World Mission	PC(USA) - Income used to provide financial assistance to deserving students in medical, nursing, or paramedical training; recipients of said financial assistance should come from disadvantaged classes of rural North India; recipients of financial assistance shall be selected in consultation with administrators of designated teaching institution	A
112.	059012	25	C		Compassion, Peace & Justice	PC(USA) - Income to be used for provision and/or distribution of clean water at Presbyterian or Presbyterian partnership mission sites such as, but not limited to, well drilling equipment, water treatment, or water storage	A
113.	094021	995	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
114.	202002	25	C		Evangelism & Church Growth	PC(USA) - To be used to facilitate advocacy, coordination, management, networking, and promotion of fiscal responsibility, among camping and conference ministries of the PC(USA); specifically, (1) to extent feasible, funds shall support a staff position to promote, support and strengthen camp and conference center ministries throughout the denomination and coordinate programmatic efforts between all Presbyterian camps and conference centers, or (2) to provide grants to support collaborative programs, excellence in leadership, and coordination among members of the Presbyterian Church Camp and Conference Association (PCCCA)	A
115.	058400	25	C(P)	A	World Mission	PC(USA) - Income used to further work of PC(USA) in educating Chinese women (preferably baptized Christians) for possible church vocation, and more particularly, to provide annual scholarship for such a student specializing in study of English language at Fujian Hwa Nan Women's College (see additional restrictions regarding selection of student)	A
116.	059065	50	C(P)	A	World Mission	PC(USA) - Income paid to Worldwide Ministries Division, PC(USA) for immediate transfer to Near East School of Theology, Beirut, Lebanon, for fulfilling Board Action B 2000-6; should School cease to exist, income from endowment to be used for theological education and church leadership development as determined by Board of Managers of the Near East School of Theology, or its successor, in consultation with Worldwide Ministries Division or its successor, of PC(USA), or its successor	A
117.	057533	700	D		Deputy Executive Director for Mission	PC(USA) BCE - To Board of Christian Education of the PC in the U.S.A., to be used in Western and Southwestern parts of U.S.A. and Alaska for following purposes: be used instead by the General Assembly Mission Council or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work [per 6/21/11 cy pres order]; I hereby order and direct that no portion of this legacy shall be used for work among Negroes	A
118.	057534	700	D		Evangelism & Church Growth	PC(USA) BNM - For benefit of poor white population of mountain regions of states of West Virginia, Tennessee and Kentucky	A

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	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
119.	057697	4,000	D		World Mission	PC(USA) - For overseas work of Commission on Ecumenical Mission and Relations	A
120.	057726	15,791	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
121.	057809	197	D		Theology, Worship & Education	PC(USA) BCE - To be used and applied to assistance of needy students preparing for Christian ministry	A
122.	058207	357	D		World Mission	PC(USA) - Foreign missions	A
123.	061302	8,782	D		Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership in Negro race in the United States; if, in discretion of BNM of the PC, purpose is not feasible or is unnecessary, income so paid to it shall be feasible or is unnecessary, income so paid to it shall be used by Board for such educational and charitable purposes as it shall deem best, having regard particularly to its most urgent needs; decision of said Board shall be final and binding upon all persons in interest	A
124.	061303	8,782	D		Racial Ethnic & Women's Ministries	PC(USA) - Developing and training persons for leadership among American Indians; if, in opinion of BNM of the PC, purpose is not feasible or is unnecessary, income paid to it shall be used by Board for such educational and charitable purposes as it deems best; having regard particularly to its most urgent needs; decision of said Board final and binding upon all persons in interest	A
125.	061304	8,750	D		Theology, Worship & Education	PC(USA) BNM - I request (but do not direct) that BNM shall apply \$2,000 annually for maintenance, repair and operation of Drs. Home at Embudo Hospital, Embudo, NM, so long as (i) hospital shall be owned and operated by BNM of the United PC(USA), and (ii) Board in its discretion considers work of Hospital is furthering Board's general missionary purposes; further request (but do not direct) that portion of share as is not applied for Drs. Home at Embudo Presby Hospital shall be applied by Board for Warren H. Wilson Jr. College, a NC corp. located at Swannanoa, NC, so long as (i) College shall continue an affiliation with Board and (ii) Board in its discretion considers work of College is furthering Board's general missionary purposes (see copy of will for restriction in its entirety)	A
126.	061309	40,000	D		Evangelism & Church Growth	PC(USA), A Corp, Home Missions - For use and purposes of Board of Home Missions of PC(USA); it is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
127.	063184	40,000	D		Racial Ethnic & Women's Ministries/Theology, Worship & Education	PC(USA), A Corp - Christian Education - For purchase and distribution of Bibles, tracts, hymn books and for purchase in whole or in part of libraries for missionaries	A

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
128.	070969	44,029	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
129.	102301	10,000	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used as Board [Women's General Missionary Society of United Presby Church of North America] may direct	A
130.	200256	596	D		World Mission	PC(USA) - Use in foreign mission work	A
131.	200257	596	D		World Mission	PC(USA) - Use in home mission work	A
132.	200441	907	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Home Missions of United Presbyterian Church of North America	A
133.	200442	453	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Board of Freedmen's Missions of United Presbyterian Church of North America	A
134.	200443	907	D		Evangelism & Church Growth	PC(USA) - For purposes of Board of Church Extension of the United Presbyterian Church of North America	A
135.	200444	906	D		Racial Ethnic & Women's Ministries	PC(USA) - For purposes of Women's General Missionary Society of United Presbyterian Church of North America	A
136.	202230	2,243	D		Deputy Executive Director for Mission	PC(USA) - For mission work to BFM - Unrestricted	A
137.	203041	29,750	D		Deputy Executive Director for Mission	PC(USA) - For Presbyterian World Mission of the Presbyterian Church (U.S.A.) for its general use and purposes	T
138.	061951	40,000	L		Church Loans	PC(USA) BNM - Church Erection Fund - It is my intention and desire that mission churches and schools established as hereinabove [Board of Church Erection Fund of the General Assembly of the Presbyterian Church in the USA] provided for shall be known and designated as "The Charles K. Smith Chain of Mission Churches and Schools," and that preference shall be given in the use of said income by said organizations to the USA and the colonial possessions thereof, and to the Republic of Mexico, if in the judgment of the Trustees of the General Assembly [Presbyterian Foundation] it is desirable to do so (see copy of will for restriction in its entirety)	A
139.	102373	36,800	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
140.	070773	42,050	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
141.	102287	5,119	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
142.	102299	2,000	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
143.	102320	1,985	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A

**Endowments and Gifts Report**  
**First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
144.	102327	126	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
145.	200278	771	OTGA		GA Unrestricted	PC(USA) COEMAR - 50% BFM	A
146.	200279	771	OTGA		GA Unrestricted	PC(USA) BNM - 50%	A
147.	200290	6,520	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
148.	200291	6,520	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
149.	200292	6,520	OTGA		GA Unrestricted	PC(USA) BCE - Unrestricted	A
150.	200440	4,534	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
151.	057275	11,724	C		World Mission	PC(USA) COEMAR - Request, but do not direct, that Commission use income from endowment fund created by Article Eleventh hereof for maintenance of a free dispensary and clinic with staff of nurses and devoted men of high character, to visit Armenian families, especially those with sick members, to help poor and needy Armenians by distributing food, clothing, medical and other essential supplies... see document, restrictions continue for 3 pages	A
152.	059012	250	C		Compassion, Peace & Justice	PC(USA) - Income to be used for provision and/or distribution of clean water at Presbyterian or Presbyterian partnership mission sites such as, but not limited to, well drilling equipment, water treatment, or water storage	A
153.	094021	50	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
154.	203043	29,165	C		Deputy Executive Director for Mission	PC(USA) - For benefit of Global Mission Ministry Unit	T
155.	059065	100	C(P)	A	World Mission	PC(USA) - Income paid to Worldwide Ministries Division, PC(USA) for immediate transfer to Near East School of Theology, Beirut, Lebanon, for fulfilling Board Action B 2000-6; should School cease to exist, income from endowment to be used for theological education and church leadership development as determined by Board of Managers of the Near East School of Theology, or its successor, in consultation with Worldwide Ministries Division or its successor, of PC(USA), or its successor	A
156.	057356	989	D		Evangelism & Church Growth	PC(USA) - For educational purposes among mountain children	A

**Endowments and Gifts Report**  
**First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
157.	057717	2,022	D		Deputy Executive Director for Mission	PC(USA) BHM - [Per 6/21/2011 cy pres order] Modified so that income may be used instead by General Assembly Mission Council or its successor to create resources for use by churches to assist in providing Christian education, preferably to unchurched persons, and to assist churches in promoting such Christian education work	A
158.	057726	15,791	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
159.	057968	1,104	D		Compassion, Peace & Justice	PC(USA) - Principal and income to General Assembly of the PC(USA) for Presbyterian Hunger Program	A
160.	070969	41,345	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
161.	203048	200,000	D		Deputy Executive Director for Mission	PC(USA), A Corp - To help with their Protestant Missionary efforts in Latin America (or anywhere else in the world where any authoritarian religion predominates)	T
162.	RPO	737	F		Compassion, Peace & Justice	PC(USA) - One Great Hour of Sharing	T
163.	RPO	385	F		Compassion, Peace & Justice	PC(USA) - One Great Hour of Sharing	T
164.	RPO	26,512	F		GA Unrestricted	PC(USA) - Unrestricted	T
165.	RPO	848	F		GA Unrestricted	PC(USA) BCE - Unrestricted	T
166.	RPO	1,490	F		GA Unrestricted	PC(USA) BNM - Unrestricted	T
167.	102373	27,402	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
168.	094034	45,629	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
169.	102298	23,800	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
170.	200248	686	OTGA		GA Unrestricted	PC(USA) COEMAR - Income to general foreign missions of PC(USA)	A
171.	200249	686	OTGA		GA Unrestricted	PC(USA) BHM - Income to general Board of Home Missions	A
172.	200254	1,801	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 BFM income - Unrestricted	A
173.	200255	1,801	OTGA		GA Unrestricted	PC(USA) - 1/4 BNM income - Unrestricted	A

**Endowments and Gifts Report**  
**First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
174.	200258	482	OTGA		GA Unrestricted	PC(USA) COEMAR - 23.5% income to COEMAR	A
175.	200259	482	OTGA		GA Unrestricted	PC(USA) BNM - 23.5% income to BNM	A
176.	200263	357	OTGA		GA Unrestricted	PC(USA) BNM - 50% BNM - Northern Church IRG	A
177.	200264	357	OTGA		GA Unrestricted	PC(USA) COEMAR - 50% income to COEMAR	A
178.	200270	1,252	OTGA		GA Unrestricted	PC(USA) BNM - .0860388 of net to BNM for memorial fund of Frederick D. Secor Family	A
179.	200271	1,217	OTGA		GA Unrestricted	PC(USA) BCE - .0799732 of net to BCE for Memorial Fund of Frederick D. Secor Family	A
180.	200283	8,670	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/2 to BFM of PC(USA) - Unrestricted	A
181.	200284	8,670	OTGA		GA Unrestricted	PC(USA) - 1/2 to BHM of PC(USA) - Unrestricted	A
182.	200288	2,022	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 net income to BFM - Unrestricted	A
183.	200289	2,022	OTGA		GA Unrestricted	PC(USA) BHM - 1/4 net income to BHM - Unrestricted	A
184.	203016	90,434	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
185.	059012	100	C		Compassion, Peace & Justice	PC(USA) - Income to be used for provision and/or distribution of clean water at Presbyterian or Presbyterian partnership mission sites such as, but not limited to, well drilling equipment, water treatment, or water storage	A
186.	094021	175	C		World Mission	PC(USA) - Income to General Assembly for work of Global Education and International Leadership Development of Worldwide Ministries Division, or its successor for its international educational mission efforts in Ethiopia, with preferences	A
187.	202002	100	C		Theology, Worship & Education	PC(USA) - To be used to facilitate advocacy, coordination, management, networking, and promotion of fiscal responsibility, among camping and conference ministries of the PC(USA); specifically, (1) to extent feasible, funds shall support a staff position to promote, support and strengthen camp and conference center ministries throughout the denomination and coordinate programmatic efforts between all Presbyterian camps and conference centers, or (2) to provide grants to support collaborative programs, excellence in leadership, and coordination among members of the Presbyterian Church Camp and Conference Association (PCCCA)	A

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
188.	203007	10,860	C		Deputy Executive Director for Mission	PC(USA) - To be used for hunger and health care assistance in United States, preferably for ongoing programs (i.e., not limited to disaster relief); if funds are not needed for such programs in United States, consideration can be given to disbursement for hunger and health care assistance in other countries	A
189.	054800	18,390	D		World Mission	PC(USA) - Solely for foreign medical missionary work	A
190.	057665	5,000	D		World Mission	PC(USA) - To finance Christian endeavors of the Division of International Missions of the PC(USA)	A
191.	057696	3,921	D		World Mission	PC(USA) - "EIGHTH...[establishes a \$100,000 trust for St. Paul Presby Church, Philadelphia, PA]; in the event said Church shall go out of existence, I give said net income unto the Board of Foreign Missions for missionary work of PC(USA) or its successors	A
192.	057723	3,539	D		World Mission	PC(USA) – Income applied toward preparation of Christian students born outside U.S. desiring to enter Christian missionary work or work complementary to missionary program in their native countries and requiring funds to be educated either within the U.S. or in educational institutions under jurisdiction of board located outside U.S., it being duty of board to determine need and usefulness of such students in overall Christian program of all denominations (see trust for restriction in its entirety)	A
193.	057726	15,791	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
194.	058836	29,931	D		World Mission	PC(USA) - For work of Global Mission Ministry Unit, or its successor; it is my intention that this bequest be treated by said beneficiary as over and above its regular budget program for Global Mission, for work of Ministry Unit of Global Mission	A
195.	061301	5,709	D		World Mission/Restricted Funds Oversight Subcommittee (RFOS)	PC(USA) - Income to be paid to the Home Missionary Board for Sabbath School work in the PCUSA, or its successor, to be expended by said Board for the following purposes (see copy of will for restriction in its entirety)	A
196.	063182	5,762	D		Theology, Worship & Education	PC(USA) BCE - Scholarship aid to needy students attending Princeton Seminary at Princeton, NJ, and such other seminaries as Board may from time to time designate	A
197.	070969	23,206	D		Theology, Worship & Education	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
198.	102301	9,742	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used as Board [Women's General Missionary Society of United Presby Church of North America] may direct	A
199.	200224	78,356	D		Theology, Worship & Education	PC(USA) - For purpose of publication and extension of Gospel of Jesus Christ on continent of North America by employment and support of ministers and missionaries, erection of church edifices, establishing and supporting of schools for secular and religious training	A
200.	200226	217	D		Racial Ethnic & Women's Ministries	PC(USA) - To be used for purposes of Board of Home Missions of United Presbyterian Church of North America	A



**Endowments and Gifts Report**  
**First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
201.	200256	2,908	D		World Mission	PC(USA) - Use in foreign mission work	A
202.	200257	2,908	D		World Mission	PC(USA) - Use in home mission work	A
203.	061300	7,877	L		Church Loans	PC(USA), A Corporation - For construction of a Sunday School Building	A
204.	RPOGA	2,080	F		GA Unrestricted	PC(USA) - to be used in the Sudan for Extra Commitment Projects	T
205.	102285	112	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
206.	102288	1,248	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
207.	102289	5,284	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
208.	102291	1,531	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
209.	102315	4,205	OTGA		GA Unrestricted	PC(USA) - to Board of Home Missions of PC(USA) incorporated April 19, 1872, by act of the Legislature of State of New York	A
210.	102316	12,922	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
211.	102317	7,792	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
212.	102325	95,285	OTGA		GA Unrestricted	PC(USA) COEMAR - To be expended for missions	A
213.	102373	24,196	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
214.	200223	26,119	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
215.	200225	1,084	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
216.	200260	15,623	OTGA		GA Unrestricted	PC(USA) BHM - 2/5 - Unrestricted	A
217.	200261	7,812	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/5 - Unrestricted	A
218.	200262	7,812	OTGA		GA Unrestricted	PC(USA) BCE - 1/5 - Unrestricted	A
219.	200276	479	OTGA		GA Unrestricted	PC(USA) BNM - 1/3 - Unrestricted	A

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

	Established Fund Reference	Amount	Class	Type	Assigned Program Area/Entity	Restriction	New Fund/ Addition/ Termination
220.	200277	479	OTGA		GA Unrestricted	PC(USA) BFM - 1/3 - Unrestricted	A
221.	200285	951	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 BFM - Unrestricted	A
222.	200286	951	OTGA		GA Unrestricted	PC(USA) - 1/4 BHM - Unrestricted	A
<b>Total</b>		<b>\$ 2,724,825</b>					

**PRESBYTERIAN MISSION AGENCY BOARD**

**September 23-25, 2015**

**Finance and Accounting**

**Item A.206**

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

<b>Class</b>	<b>Presbyterian Mission</b>	<b>Overseas Entities</b>	<b>Other Entities</b>	<b>Total Amount</b>
A	5,000	0	0	5,000
C	362,178	0	0	362,178
C(P)	0	475	0	475
D	1,154,419	0	0	1,154,419
D(P)	0	0	0	0
F	190,080	0	0	190,080
L	95,754	0	0	95,754
Z	0	0	0	0
OTGA	916,920	0	0	916,920
	<u>\$ 2,724,350</u>	<u>\$ 475</u>	<u>\$ -</u>	<u>\$ 2,724,825</u>

**Endowments and Gifts Report  
First and Second-Quarter 2015 Additions and New Funds Received**

Class

A	General Endowment - Permanent fund; income available for general use; income is part of the Unrestricted budget
C	Specific Endowment - Permanent fund; income is part of the budget; donor restrictions limit or prefer 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 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 Unrestricted 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
CLP	Church Loan Program
DMF	Designated Memorial Fund - A permanent fund which benefits an entity or governing body other than the General Assembly
OTGA	Outside Trust, General Assembly
RRPOG	Restricted Received and Paid Out General Assembly
T	Termination (new gift as a result of a Gift Annuity Agreement)
URPOG	Unrestricted Received and Paid Out 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
C	Foundation D(P) Pass-through type C paid by Foundation