

ITEM A.210

INFORMATION

Endowments and Gifts Report
Additions and New Funds Received January/February 2016

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 months of January and February 2016 (as set forth in the report) is for information to the Finance Committee and the Presbyterian Mission Agency Board.

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
1.	057528	100	C		World Mission	PC(USA) - Training of people preparing for medical or educational work in the field of foreign missions	A
2.	058116	5,000	C		Theology, Formation & Evangelism/World Mission	PC(USA) - Income is to be expended in the field of activities of Presbyterian Home Missions anywhere within the United States; the Board of Home Missions will decide where funds can do the most good in the Gospel of Jesus Christ and the help of people	A
3.	058345	150	C		Theology, Formation & Evangelism/World Mission	Use for Older Adult Ministry [PC(USA)]	A
4.	058709	300	C		World Mission	PC(USA) - Arab student scholarships at Near East School of Theology (N.E.S.T.); Chouran Beirut, Lebanon	A
5.	058965	150	C		Compassion, Peace & Justice	PC(USA) Presbyterian Disaster Assistance - The Disaster Response Endowment Fund ensures a continued witness of the PC(USA) and its partners worldwide to the healing love of Christ as it provides human, financial, and material resources to disaster survivors (no restrictions)	A
6.	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
7.	059069	5,000	C		World Mission	PC(USA) - For financial support of the foreign mission programs of the Presbyterian Church (U.S.A.)	A
8.	059103	1,000	C		Compassion, Peace & Justice	PC(USA) - Income for GA Hunger programs	A
9.	059205	100	C		World Mission	PC(USA) - To support worldwide missions, youth education focused on campus ministry, and work toward reconciliation of bodies of the Church	A
10.	094021	9,225	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

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
11.	100687	300	C		Compassion, Peace & Justice	PC(USA) - Reinvest income into principal until principal reaches \$10,000; once fund reaches \$10,000 Foundation shall pay net income quarterly according to following schedule: principal market value charitable beneficiaries \$10,000-\$19,999, 100% to GA of PCUSA for Disaster and Emergency Services; \$20,000-\$29,999, 50% to GA of PCUSA for Disaster and Emergency Services, 50% to Univ. of Missouri, Columbia, MO, for its scholarship fund; \$30,000-\$39,999, 34% to GA of PCUSA for Disaster Emergency Services, 33% to Univ. of Missouri for its scholarship fund, 33% to GA of PCUSA for Racial Ethnic Advocacy	A
12.	202002	450	C		Theology, Formation & Evangelism	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
13.	202006	10,000	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
14.	058400	200	C(P)	A	World Mission	PC(USA) – Foundation shall pay net income quarterly after expiration of each calendar quarter (or at any other regular time interval as established by the Board of Trustees of the Foundation from time to time); 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

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
15.	059065	200	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
16.	057533	583	D		Executive Director's Office	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
17.	057534	583	D		Theology, Formation & Evangelism	PC(USA) BNM - For benefit of poor white population of mountain regions of states of West Virginia, Tennessee and Kentucky	A
18.	057726	16,594	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
19.	057730	514	D		Theology, Formation & Evangelism	PC(USA) NY - For general purposes of Board as shall be determined by Board, but Grantor calls Board's attention to needs of students from Buffalo-Niagara Presbytery (now Pby Western New York) who are preparing for ministry	A
20.	057809	1,502	D		Theology, Formation & Evangelism	PC(USA) BCE - To be used and applied to assistance of needy students preparing for Christian ministry	A
21.	058207	275	D		World Mission	PC(USA) - Foreign missions	A
22.	061302	40,357	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

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
23.	061303	40,357	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
24.	061309	56,250	D		Racial Ethnic & Women's Ministries	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 Election 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
25.	063184	12,500	D		Racial Ethnic & Women's Ministries/Theology, Formation & Evangelism	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
26.	070969	21,103	D		Theology, Formation & Evangelism	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
27.	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
28.	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
29.	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
30.	200443	907	D		Theology, Formation & Evangelism	PC(USA) - For purposes of Board of Church Extension of the United Presbyterian Church of North America	A
31.	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
32.	203012	9,314	D		Executive Director's Office	PC(USA), A Corporation - It is my wish, but not my direction that such shares be used for foreign missions	A

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
33.	203095	353,703	D		Executive Director's Office	PC(USA) - Shall be used in support and furtherance of Evangelism, Christian Education (both in United States and in Overseas Missions Projects), and for Scholarships for Church and Religious Education to and among persons outside of United States	N
34.	061951	56,250	L		Church Loans	PC(USA) BNM – Board of 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 organization 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
35.	102373	22,948	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
36.	102287	4,287	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
37.	102299	2,415	OTGA		GA Unrestricted	PC(USA) BNM - Unrestricted	A
38.	102312	1,684	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
39.	102318	267	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
40.	200241	3	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
41.	200242	3	OTGA		GA Unrestricted	PC(USA) BHM - Unrestricted	A
42.	200440	4,534	OTGA		GA Unrestricted	PC(USA) BFM - Unrestricted	A
43.	202218	27,551	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
44.	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 free clinic, and, as far as available income allows, with staff of nurses and devoted men of high character, to visit Armenian families, especially those having any sick members, to help poor and needy Armenians . . . (See copy of donor document for restriction in its entirety)	A
45.	094021	1,125	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
46.	202500	1,600	C		Theology, Formation & Evangelism	PC(USA) - To be designated to a Christian Education use	A
47.	058170	150	C(P)	A	World Mission	PC(USA) - Income to Baring Union Christian College, Batala 143505; Punjab, India, or its successor organization, for the Christian Institute for Religious Studies	A
48.	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
49.	057697	2,134	D		World Mission	PC(USA) - For overseas work of Commission on Ecumenical Mission and Relations	A
50.	057726	16,594	D		World Mission	PC(USA) COEMAR - Exclusively in aid of charitable medical or surgical work in foreign missions	A
51.	057968	2,162	D		Compassion, Peace & Justice	PC(USA) - Principal and income to General Assembly of the PC(USA) for Presbyterian Hunger Program	A

1. These restrictions were drafted and provided by the donor

Endowments and Gifts Report
Additions and New Funds Received January/February 2016

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s) ¹	Termination
52.	061304	8,750	D		Theology, Formation & Evangelism	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
53.	062228	667	D		World Mission	PC(USA) - Foreign missions of United Presbyterian Church of America	A
54.	070969	18,509	D		Theology, Formation & Evangelism	PC(USA) - For educational, benevolent and charitable programs of church as directed by General Assembly	A
55.	203087	12	D		World Mission	PC(USA), A Corporation - For worldwide missions work	A
56.	Q0125	5,220	D		Executive Director's Office	PC(USA) - For Worldwide Ministries with a preference to the Near East School of Theology, Beirut, Lebanon	T
57.	203097	10,242	D		Executive Director's Office	PC(USA) - To be used for Japan, especially Kanazawa	T
58.	102373	36,300	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
59.	102298	22,073	OTGA		GA Unrestricted	PC(USA) - Unrestricted	A
60.	102302	63	OTGA		GA Unrestricted	PC(USA) COEMAR - Unrestricted	A
61.	102304	1,700	OTGA		GA Unrestricted	PC(USA) BHM - Unrestricted	A
62.	102317	8,151	OTGA		GA Unrestricted	PC(USA) BNM- Unrestricted	A
63.	200248	8,655	OTGA		GA Unrestricted	PC(USA) COEMAR - Income to general foreign missions of PC(USA) - Unrestricted	A
64.	200249	8,655	OTGA		GA Unrestricted	PC(USA) BHM - Income to general Board of Home Missions - Unrestricted	A

1. These restrictions were drafted and provided by the donor

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

	Established				Assigned		New Fund/
	Fund				Program		Addition/
	Reference	Amount	Class	Type	Area/Entity	Restriction(s)¹	Termination
65.	200258	434	OTGA		GA Unrestricted	PC(USA) - 23.5% income to COEMAR - Unrestricted	A
66.	200259	434	OTGA		GA Unrestricted	PC(USA) - 23.5% income to BNM - Unrestricted	A
67.	200263	368	OTGA		GA Unrestricted	PC(USA) - 50% BNM - Northern Church IRG - Unrestricted	A
68.	200264	368	OTGA		GA Unrestricted	PC(USA) COEMAR - 50% income to COEMAR - Unrestricted	A
69.	200270	725	OTGA		GA Unrestricted	PC(USA) - .0860388 of net to BNM for memorial fund of Frederick D. Secor Family - Unrestricted	A
70.	200271	674	OTGA		GA Unrestricted	PC(USA) - .0799732 of net to BCE for memorial fund of Frederick D. Secor Family - Unrestricted	A
71.	200272	311	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/4 net income to BFM - Unrestricted	A
72.	200273	156	OTGA		GA Unrestricted	PC(USA) BHM - 1/8 net income to BHM - Unrestricted	A
73.	200283	8,670	OTGA		GA Unrestricted	PC(USA) COEMAR - 1/2 BFM - Unrestricted	A
74.	200284	8,670	OTGA		GA Unrestricted	BHM PC(USA) - 1/2 BHM - Unrestricted	A
Total		904,515					

1. These restrictions were drafted and provided by the donor

PRESBYTERIAN MISSION AGENCY BOARD

April 27-29, 2016

Finance and Accounting

Item A.210

**Endowments and Gifts Report
Additions and New Funds Received January/February 2016**

Class	Presbyterian Mission	Overseas Entities	Other Entities	Total Amount
A	0	0	0	0
C	46,474	0	0	46,474
C(P)	0	600	0	600
D	631,098	0	0	631,098
D(P)	0	0	0	0
F	0	0	0	0
L	56,250	0	0	56,250
Z	0	0	0	0
OTGA	170,094	0	0	170,094
	<u>\$ 903,915</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ 904,515</u>

Endowments and Gifts Report
Additions and New Funds Received January/February 2016

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