

## **Coordinating Table**

**Zoom:** <https://zoom.us/j/94191386615>

**November 11, 2021 - 1:00 – 3:00 pm Eastern Time**

### **AGENDA**

|                            |                       |
|----------------------------|-----------------------|
| Welcome and Opening Prayer | Diane Moffett         |
| Land Acknowledgement       | Jihyun Oh             |
| Checking In                | Sara Lisherness       |
| Restricted Funds Report    | Restricted Funds Team |
| Next Steps                 | Kathy Lueckert        |
| Closing Prayer             | J Herbert Nelson II   |

November 8, 2021

**TO: Coordinating Table**

**FROM: Restricted Funds Team: DeAmber Clopton, Barry Creech, April Davenport, Ian Hall, Denise Hampton, Kathy Lueckert, Andrea McNichol, Monique Rhodes, Kerry Rice**

**SUBJ: Restricted Funds Team Report**

The Coordinating Table requested a study of restricted funds that currently are budgeted in Presbyterian Mission Agency (PMA), to see if the restrictions were such that the funds could be considered for reassignment to the Office of the General Assembly (OGA), to help offset the continuing decline in per capita support.

Restricted gifts were given by faithful Presbyterians in both the northern and southern streams to the various corporations of each denomination, such as: Women's Board of Foreign Missions, Commission on Ecumenical Mission and Relations, Board of Christian Education, Board of Home Mission, etc. Each of these corporations had their own corporate purpose. At reunion some of the corporations became constituent corporations of A Corporation, some became constituent corporations of the Foundation. Any restrictions from the original gifts remain in force.

The vast majority of restricted funds flow to PMA. This is because for many years the income from per capita was sufficient to fund the primarily ecclesial work of the Office of the General Assembly; that is no longer the case. Most restricted funds were given to support "mission" in some form, thus the funds were assigned to the mission agency. However, the boundaries between mission work and ecclesial work are far more permeable now—the distinction is no longer as clear cut as in years past.

The restricted funds are invested at the Foundation and PMA may budget the income generated for a given year. Some key points:

- For 2022, the projection is for PMA to receive \$7.9 million (including \$1.3 million for the Jinishian Memorial Program) in restricted funds. These funds are budgeted by specific program area, in accordance with the restriction on the gift. Restricted funds are budgeted first, per General Assembly direction.
- For 2022, the projection is for PMA to receive \$5.9 million in unrestricted funds. Unrestricted funds are used to "make up the difference" between available restricted funds and the actual budget for a program area.
- PMA restricted funds are subject to a 17% cost recovery (overhead) for administrative costs. Cost recovery helps fund the work in the Office of Communications, Mission Engagement and Support, and the Executive Director's Office in PMA, and ASG in A Corporation. The current cost recovery rate does not cover all of the costs associated with these offices and entity. The difference between recovery and actual is made up with unrestricted funds.
- Some restrictions are very broad: "as the General Assembly determines." Some are very specific: "for work among the lepers and blind" or "to fund a Bureau of National Mission man in the field" or "to endow a third-class bed in X hospital in India."

The Restricted Funds team was formed earlier in 2021 and began an analysis of the 2000+ restricted funds. Multiple triages of the list led to:

- Identification of around 200 restricted funds that could be considered for reassignment, based on the restriction. These are nicknamed “pink funds.”
- Identification of restricted funds with problematic restrictions (racist, or against GA policy). These are nicknamed the “blue funds.” It has been difficult to spend some of these funds because of the restrictions.
- Identification of funds with restrictions tied to specific groups, such as freedmen, Indians, colored people, etc. These are nicknamed “green funds.” However, because these are being used by Racial Equity & Women’s Intercultural Ministries (REWIM) to support specific constituencies, these were excluded from further analysis.

### **Pink Funds**

The team examined the constituent corporations to see if the relevant corporate purposes could be more broadly interpreted to include programs in OGA, based on the definitions of corporate purposes. Attachment 1 is the result, and the consensus is that the corporate purposes do allow for broader definitions to include additional programs in OGA. Next the team created definitions for terms like “home mission” “Christian Program” “mission” “ecumenical” “national mission” “foreign mission” (Attachment 2).

The new definitions and corporate purposes were then applied to the pink funds. The team identified 35 restricted funds that could be considered for reassignment to support OGA programs. A further analysis—to see if the funds were actively budgeted by a PMA program area—narrowed down the pink fund list to 15 funds (around \$77,000) that could be considered for reassignment to support OGA programs such as ecumenical ministries.

#### *Next Steps for Pink Funds*

The Coordinating Table engage in a facilitated process for prioritizing the 15 funds, based on current assignment in PMA and potential reassignment to OGA.

### **Blue Funds**

The Restricted Funds team identified 7 blue funds (reflecting a May 2021 fund balance of around \$5.8 million) with challenging restrictions, such as “not for work among negroes,” “for white mountaineers” or “for the teaching of fundamentalism.” One fund “not for work among negroes” has been used to support PMA’s diversity/equity/inclusion work and has very little money left in it. PMA has been creative in finding appropriate ways to use these funds within the restrictions, such as funding scholarships for Youth Triennium and financial aid.

The team wishes to call attention to three funds that are restricted to “mountaineers in Appalachia” or “white mountaineers.” Presbyterian Historical Society research (Attachment 3) indicates that there were efforts in the Northern stream to fund work among mountain white people in certain states because they were “pure stock.” It appears to the team that the phrase “mountaineers” is rooted in racism. The balance of these three funds is around \$1.8 million.

#### *Next Steps for Blue Funds*

Work with the Foundation to explore how the restrictions could be reinterpreted. Could “mountaineers” be expanded to include people of color? Could the fund be used in a reparative way in the specific region? Is there another way to interpret “the teaching of fundamentalism?”

### **Gift Acceptance Policy**

The team suggests that the current A Corporation Gift Acceptance Policy (Attachment 4) be revised to clearly identify what gifts/restrictions will NOT be accepted because the restrictions are racist, exclusionary, or are contrary to stated General Assembly policy. The current A Corp Gift Acceptance Policy does not provide guidance on the types of gifts that will not be accepted.

#### *Next Steps for Gift Acceptance Policy*

Draft revisions to the current Gift Acceptance Policy, consult with the Foundation about their gift acceptance policies, and propose changes to the A Corporation Board in 2022.

### **Unrestricted Funds Moving to Restricted Funds**

In the 2020 financial audit MCM auditors identified the issue that some currently unrestricted funds should be in the restricted category because the gift is restricted to a particular constituent corporation. However, the restrictions are broad and based on the constituent corporation purposes.

There are 86 funds, totaling around \$31 million in value and these generate around \$1 million in income annually. This move of funds will be effective in 2023 and we are actively working with the Foundation on this project. The total pool of unrestricted funds (market value) is estimated at \$134 million.

The effect of this is to increase the pool of restricted funds that could be considered for assignment to either PMA or OGA according to the restriction and the constituent corporation purpose. However, it decreases the amount of unrestricted funds available for assignment. If this took effect in 2022, it would mean \$8.9 million in restricted funds available, and \$4.9 million in unrestricted funds available.

#### *Next Steps for Unrestricted to Restricted*

The upcoming Coordinating Table prioritization process for Pink Funds should be extended to these 86 funds, in terms of possible reassignment to OGA.

The Restricted Funds team will work with the 2023-2024 Budget Team to understand all the implications of moving these funds from unrestricted to restricted.

We hope this report is useful in the ongoing work of the Coordinating Table. Honoring donor intent and restrictions and working within constituent corporation purposes means there is limited flexibility in the reassignment of restricted funds.

**CONSTITUENT CORPORATION PURPOSES**

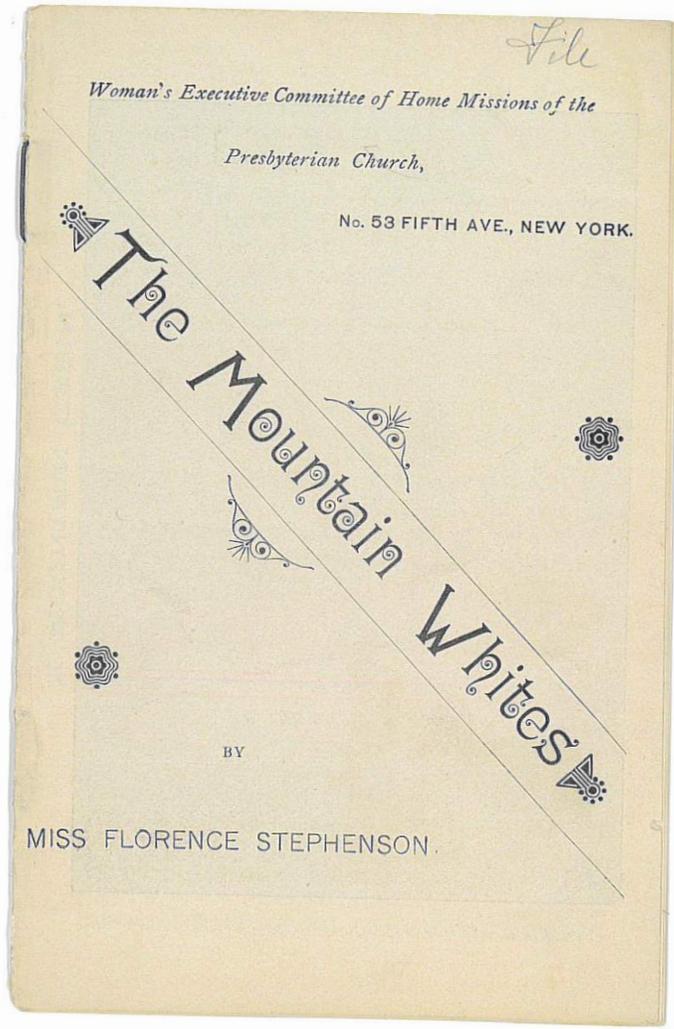
| <b>Corporation</b>   | <b>A Corp or Foundation?</b> | <b>Relevant Corporate Purposes</b>  | <b>Applicability to OGA</b>   |
|--|------------------------------|---|---|
| General Assembly Mission Board   | A Corp                       | Nonprofit, religious corporation for the purpose of performing activities and operations for the carrying out of the mission of the PC(USA) as directed by the General Assembly | Immigration advocacy<br>PHS<br>Call Process   |
| Historical Foundation of the Presbyterian and Reformed Churches (Montreat) | A Corp                       | Collect and preserve materials, promote the history of the churches of the Presbyterian order   | OGA already receives funds  |
| Woman's Board of Foreign Missions  | A Corp                       | Foreign missionary work of the women of the PCUSA; auxiliary to COEMAR  | Stated Clerk's Office<br>Communications<br>PHS<br>Immigration<br>Call Support<br>Ecumenical         |
| Commission on Ecumenical Mission and Relations                             | A Corp                       | Promoting and effecting the diffusion of Christianity within and without the area of the United States of America   | Clerk's Office<br>Ecumenical<br>Communications<br>PHS<br>Immigration<br>Call Support<br>Mid Council |
| Hubbard Press  | A Corp                       | Manufacture, print, sell, distribute offering envelopes and other financial records   |   |
| PEDCO  | A Corp                       | Promote and sponsor economic growth of areas with lower economic growth level in United States  |   |
| Presbyterian Historical Society (Philadelphia)                             | A Corp                       | Collect and preserve info and documents relating to Presbyterian and Reformed Churches  | OGA already receives funds  |
| Presbyterian Publishing House (Georgia)                                    | A Corp                       | Carry out the purposes of the PCUSA as directed by the General Assembly   |   |
| Board of Foreign Missions (Pennsylvania)                                   | A Corp                       | Establish and conduct Christian missions among the unevangelized or pagan nations; general diffusion of Christianity  | Clerk's Office<br>Ecumenical Office   |

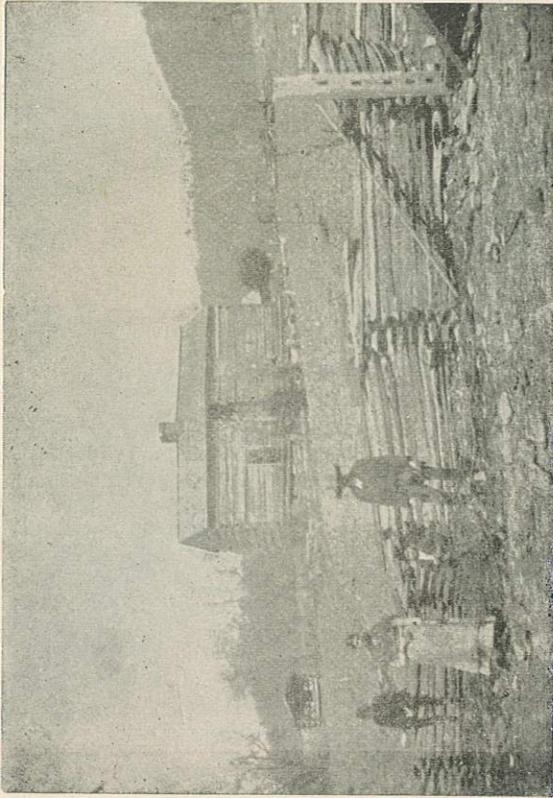
**CONSTITUENT CORPORATION PURPOSES**

| <b>Corporation</b>                | <b>A Corp or Foundation?</b> | <b>Relevant Corporate Purposes</b>  | <b>Applicability to OGA</b>  |
|-----------------------------------|------------------------------|---|--|
| Woman's Board of Home Missions    | FDN                          | Auxiliary to the Board of Home Missions. Sustain the preaching of the Gospel in feeble churches and congregations in connection with the PCUSA, generally superintend the whole work of home missions.                                  | Immigration legal work<br>Call Support<br>Mid Councils<br>Ruling Elder/Deacons<br>Inquirers/Candidates             |
| Board of Home Missions            | FDN                          | Sustain the preaching of the Gospel in feeble churches and congregations in connection with the PCUSA, generally superintend the whole work of home missions.   | Immigration legal work<br>Call Support<br>Mid Councils<br>Ruling<br>Inquirers/Candidates<br>Church leader training |
| Board of National Missions        | FDN                          | Extension of Christianity by establishing and strengthening local churches, evangelism. Carries on the work of the Board of Church Erection Fund. Many boards were folded into the Board of National Missions during a 1923 restructure | Most of OGA, tied to strengthening local churches<br>Core ecclesial work   |
| Board of Christian Education (NY) | FDN                          | Support of candidates for ministry, education of church and community in the whole range of missionary activities, printing and publishing incidental to education program  | Call Support<br>Clerk's Office<br>Communication<br>Book of Confessions publication<br>Training of church leaders?  |

**FUND RESTRICTION DEFINITIONS**

|                    |   |
|--------------------|---|
| Mission            | From F-1.0303, the Notes of the Reformed Church.<br>Work that: cares for the needs of the sick, poor and lonely; frees people from sin, suffering and oppression; establishes Christ's just, loving, and peaceable rule in the world; nurtures a covenant community of disciples of Christ. |
| Christian Program: | Work that supports the mission of the church  |
| Ecumenical         | Work that is done with other Christian denominations or in support of the broader Christian witness in the world  |
| Home Mission:      | Work that sustains and supports local congregations, new worshipping communities, and fellowships in the United States  |
| National Mission:  | Work centered on the PC(USA) collective Christian witness within the United States  |
| Foreign Mission:   | Work centered on the PC(USA) collective Christian witness outside the United States   |





A MOUNTAIN CABIN.

## The Mountain Whites.

[Address of Miss Florence Stephenson, principal of Asheville Home Industrial School, at annual meeting of the Woman's Executive Committee, June, 1890.]

Through the medium of the Board of Home Missions and the Woman's Executive Committee, God has given the women of the Presbyterian Church the opportunity of making the future history of the Mountain Whites. Shall they remain as they are? Shall their false doctrines, their ignorance, their degradation, remain as a dangerous element in the nation? or shall they be educated and evangelized, and thus become a force to spread the gospel throughout this and other lands? There is a latent power in these people. Prof. Elmore, of Maryville College, Tenn., who has had long experience among them, says, "The Presbyterian Church of the future must look to the mountains of the South for many of their ministers and missionaries, as during this generation they have looked to Pennsylvania."

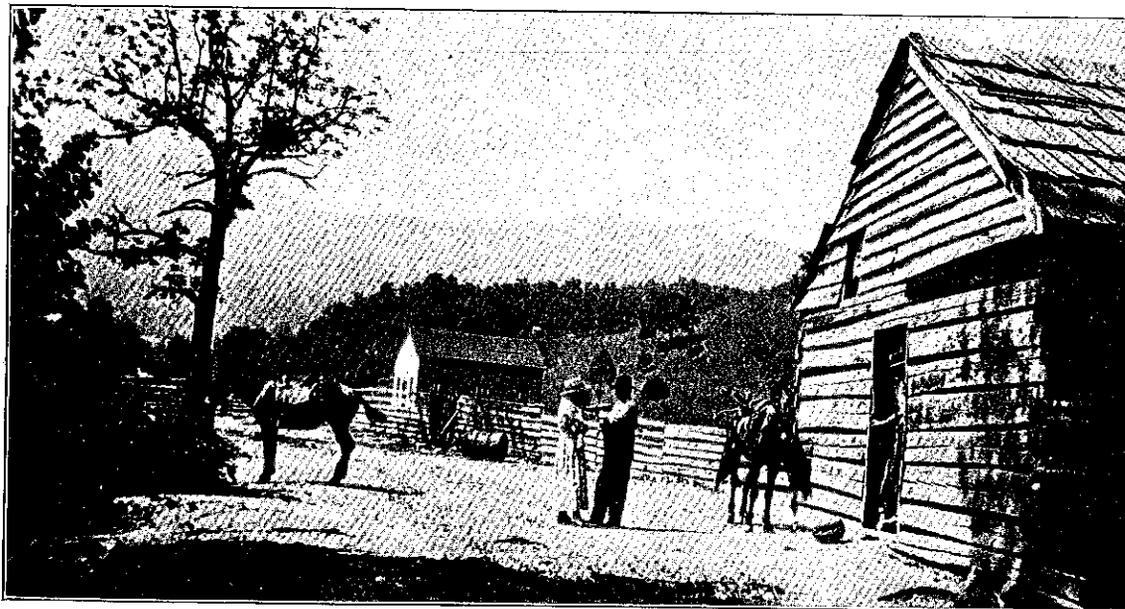
There are three grades of poor Whites. The *Bankers*, who live on the sandy coast, and on the sand bars skirting the coast. This class consists of a few thousand of the very low and degraded. Next come the *Crackers*.

I beg you not to confound the Mountain Whites with the Crackers. The latter are a much lower and more hopeless class of people. They live on and near the Sand Hills. If you examine a school geography published in the South, you will notice a line of queer marks starting in the southeastern part of Virginia and extending through North Carolina, South Carolina, Georgia, and so on until it penetrates far into Texas. These marks represent the Sand Hills. The soil is barren, the climate unhealthful. Here live the people called Crackers—so named from their primitive methods of preparing corn for food. Many of them have formed an abnormal appetite for a white clay found in that section. They eat it because of a certain percentage of arsenic which it contains. No doubt many of you have heard soldiers speak of these Crackers. I have heard them tell of whole companies of long, lank, colorless-haired, dim-eyed, green-complexioned fellows, filling in after a Confederate surrender, and each one making his mark because he did not know how to write. They are not much, if any, farther advanced than in those days; and there is no evangelical work being done among them so far as I can learn.

The third class is the *Mountaineers*. Many are of Scotch Irish descent. Some of them fled here from the British Isles during the Presbyterian persecution of 1740. From these have descended some of the best families and the most noted Presbyterian ministers of the South. Others, being poorer, were not able to hold plantations and so were pushed back until they were hedged in by the mountains. The fact that most of the Mountaineers

were loyal during the civil war shows that they retained their strong Scotch Irish sense of right. You would not wonder that they are ignorant and degraded, that the faces of the women are pitifully sad and hopeless, could you understand how they are shut in from all the best things our bright world affords, and how wretchedly poor they are. All their productive land consists of a little garden patch. As soon as the timber has been cut from a mountain side the rains begin to wash down the soil, and it is only a few years until the great red gullies proclaim the poverty of the owner. A man can get little or no work to do except such as his unprofitable farm affords him. During the days of slavery the colored people did all the work that would have given these poor whites just the start they needed. They are one of the saddest products of slavery, though they never owned a negro. Can you wonder that after all these generations of grinding poverty they have lost almost everything belonging to their better natures. They are too poor to help themselves, and they will never get upon their feet until the Church sets them there.

One main reason for their present condition is their *illiteracy*. The public school system of the South has always been much behind that of the North. It is not three years since the *first* public school was opened in Asheville, N. C., a city that boasts of its nine thousand inhabitants. During the time of slavery the rich planters either had their private tutors or sent their children abroad to be educated. They wanted no public schools for the colored people, and did not think it worth while to establish them for the whites. Indeed the ideas of



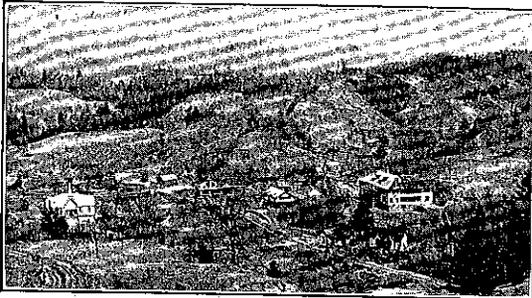
THE COMMUNITY WORKER AT SMITH, KENTUCKY, TALKS IT OUT IN THE MIDDLE OF MAIN STREET

## FACTS

*Every Presbyterian  
Should Know*

*about*

# Mountain Work



CHURCH, SCHOOL, AND HOSPITAL MAKE AN IDEAL COMMUNITY CENTER AT WHITE ROCK, N. C.



DR. J. H. MILLER, BELOVED MISSIONARY OF THE MOUNTAINS, VISITING ONE OF HIS CHURCHES



"FUEL FOR THE PREACHER'S FIRE"

## Facts Every Presbyterian Should Know About Mountain Work

By WARREN H. WILSON  
(Photos by Robt. S. Wightman)

**T**HE neediest persons in this country are Americans of purest stock. They are the dwellers in the Southern Appalachian, Cumberland, and Ozark Mountains. Their homes are among the mountain ridges where ten States meet. The Counties in which they live have a soil so poor that there is often not sufficient taxable property to pay for the routine Government of the County, the school, and the roads.

The purpose of the Mountain Work of the Board of National Missions is:

To provide the dwellers in mountain counties with the Gospel of Christ in all its implications and the service of Christ in all its fullness.

To give to Presbyterians everywhere, who love the mountains and the mountain people, opportunities to serve them through agencies of the Church as a whole.

To release the seven synods in whose bounds are extensive mountain areas from that disproportionate share of this national problem which now falls upon them.

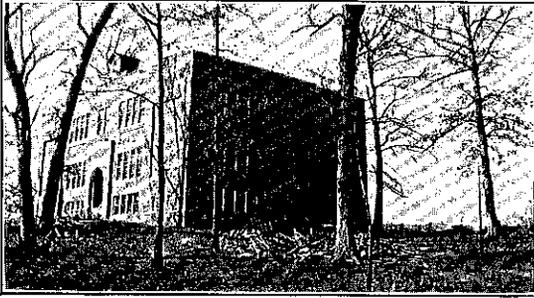
About five millions of mountain people are dwelling in the hundred and fifty counties south of the Ohio and East of the Mississippi. There are probably a million more living in one hundred counties west of the Mississippi, most of them being in the Ozark Mountains of Missouri,

"THE WOMEN FOLKS" OF A MOUNTAIN FAMILY ARE ISOLATED AND LONELY



THE SCHOOL TERM IS OVER AND THE TEACHERS ARE GOING HOME FOR VACATION





THE HISTORIC OLD SCHOOL AT ALPINE, TENNESSEE, HAS A NEW BUILDING



THE GIRLS' DORMITORY AT STANLEY McCORMICK SCHOOL, BURNSVILLE, NORTH CAROLINA

Arkansas, and Oklahoma. The same way of life appears in the counties of the Rocky and Cascade ranges. This population is in general increasing while other rural populations have generally decreased in the past twenty years. The depleted farming counties of eight southern and of five of the middle west states are reepeople by the downflow from the springs of life among the mountain people. "The mountains replenish the white population of all the southern states," said Professor Tait. As they prosper in the better farm lands below, their sons and daughters look back to "the mountainous country." The love of the mountains is hereditary.

The mountain people are poor, proud, and mannerly. They do not apologize for hardships nor shrink from it. They are indisposed to the penury way of life. Probably there is in this rural mindedness an expression of mystic idealism, for it keeps most of them at home and sends many of those who go out into the ministry. Poor as they are one could not give them money if he would. Our service is to impart self-help. In place of a religion of fatalism we evangelize them with hope and joy in the Lord. We are awakening personal ambition, releasing personal energy.

The mountain people are the creatures of their history. They use in speech the pure Elizabethian phrase. They are still enacting the scenes of flight from European oppression, especially of the Stuart Kings. They have unreasoning suspicion of all things Catholic. Today, their mountain fastnesses are being penetrated by coal and lumber companies, and the people are in danger of exploitation because of their ignorance and simplicity, because specula-



GOING FOR THE DOCTOR

REV. AND MRS. CHESTER F. LEONARD AND THEIR MOUNTAIN MANSE



THE SUNDAY SCHOOL MISSIONARY MAKES A CALL AT A MOUNTAIN HOUSE



tors in land, mining prospectors, and all the commercial quacks who skirmish along the advance of modern business are eager for what the mountain people have.

The work among mountain people for which the Board of National Missions is responsible is additional to that of the Synods of West Virginia, Missouri, and Arkansas. It includes 212 workers, of whom 158 are women and 27 are pastors. There are 62 community workers of various types, including physician, nurse, farmer, and resident religious worker; 99 teachers in 11 boarding schools.

This work was extended when our Church was chief among educational agencies in the mountains forty years ago. It is extending now more slowly under the lead of pastors who evangelize new sections and community workers who settle in remote places as helpers and leaders of the people. We are not called on now to extend this work indefinitely. In the past twenty years the states surrounding the Appalachian highlands and extending into their high plateaus have developed their schools and extended their social ministries of health, agriculture, and cooperative organization into the mountain counties. The "free schools" supported by the State are indeed inferior, but we conceive that our



WHAT DOES THE FUTURE  
HOLD FOR THESE CHILDREN?

duty is to help these schools, not to compete with them. The community work of the States is often perfunctory, and too generally the people fail to appreciate it. Our task is to demonstrate a high type of school and community work at the points where we have a responsibility and to cultivate the taste of the people for better social life. As their wants increase it is our duty to teach them Christian standards of life and to organize them in obedience to the love of Christ for the world.

What gifts the Board has received for the mountain people! No other cause in America is more appealing. Churches in the cities, where life is hard, nervous, acquisitive, crave the privilege of service among steady, conservative, quiet mountain families, in the things of the spirit, which are the same for all men.

America needs the mountain people, steady, brave and free of heart, a store of conservative American power, ready in peace or war to keep the nation on her course. They are the stabilizer of the Ship of State in the waves and storms of time. We have the task of preparing them in heart and mind, as the mountains have selected them and characterized them, a great reserve for the Church and the commonwealth.

#### WHAT YOUR DOLLARS WILL DO IN MOUNTAIN WORK

*\$300 to \$1,000 will provide the Board's share of the salary of a missionary in the mountains.*

*Salaries range from \$1,200 to \$1,800.*

*\$1,200 will provide salary, maintenance, and traveling expense of a missionary teacher in a Board school.*

*\$1,200 will provide the salary of a nurse.*

*\$100 will provide a scholarship for a boy or girl.*

*Sums of \$25.00 to \$100 will provide various needed items of equipment for Church and Sunday-school.*

The Board of National Missions of the Presbyterian Church in the U. S. A.  
156 Fifth Avenue, New York, N. Y.

**PRESBYTERIAN CHURCH (U.S.A.), A CORPORATION**  
**GIFT ACCEPTANCE POLICY**

**I. Purpose of Policy**

The purpose of this gift acceptance policy (“Policy”) is to define and communicate with donors the types of gifts that the Presbyterian Church (U.S.A.) A Corporation (PC(USA)) is able to accept, administer and disburse and to be transparent with donors regarding the uses of their gifts.

This policy is adopted by the Presbyterian Church (U.S.A.), A Corporation on behalf of the Office of the General Assembly (OGA) and the Presbyterian Mission Agency (PMA). The Presbyterian Historical Society has an additional gift acceptance policy for its unique situation.

**II. Donor’s use of legal counsel**

PC(USA) does not provide personal legal, financial or other professional advice to donors or prospective donors (collectively referred to as “Donors”). Donors are strongly encouraged to seek the assistance of their own professional advisors in matters related to their gifts and the resulting tax and estate planning consequences.

**III. PC(USA) use of legal counsel**

PC(USA) seeks the advice of outside legal counsel as its Office of Legal Services deems appropriate on matters relating to acceptance of gifts.

**IV. Gift Restrictions.**

The Presbyterian Church (U.S.A.) A Corporation will receive and disburse gifts to the appropriate agency in accordance with donor instructions. Donor gifts will be used for the purpose presented unless the ministry or project becomes over-subscribed, impracticable, impossible, illegal or inappropriate. In those cases, the donation will be used to support a similar ministry or held to support the same ministry in a future year. This is done so that a donation will support ministry where it is needed most and will have the biggest impact.

**V. Acceptable types and forms of gifts**

**The Presbyterian Church (U.S.A.) A Corporation** is thankful for the many ways that Donors give to support the work of Jesus Christ in this broken world.

Acceptable gifts include:

- **Cash** (cash, checks, wire or other transfers, and credit cards).
- **Marketable Securities:** Marketable securities will be sold as soon as possible after acceptance. The PC(USA) can receive securities, including mutual fund shares (1) in certificate form, (2) via direct transfer from brokerage accounts, or (3) from direct purchase stock plans.
- Required Minimum Distributions (RMD) from Individual Retirement Accounts.

In some circumstances, and only with pre-approval, the PC(USA) may also accept non-traditional assets. These assets can only be accepted if there is an expectation that they can be converted into cash within a reasonable amount of time. Gifts with inappropriate restrictions - those which are not in the best interest of the PC(USA) - shall not be accepted.

Gifts of non-traditional assets may be facilitated through the Presbyterian Church (U.S.A.) Foundation. Acceptable non-traditional assets might include:

- Tangible Property (only if there is no storage or insurance cost and the property is easily liquidated).

**Coordinating Table**  
**November 11, 2021 - Attachment 4**  
**Presbyterian Church (U.S.A.), A Corporation**  
**Gift Acceptance Policy**

- Real Estate (following a review of marketability, environmental risks and any limitations or encumbrances on the title. Costs associated with the acceptance, conveyance and delivery of the gift, including, but not limited to recording fees, inspection fees, current survey, title insurance and/or an attorney's title opinion, will be paid by the Donor.)
- Patents or Royalties (all gifts must fall within ethical guidelines of the General Assembly of the Presbyterian Church (U.S.A.) and meet all applicable local, state and federal laws and regulations).

**VI. Reporting Requirements**

Internally, individual program areas and partner agencies will receive a monthly report of receipts in order to recognize and thank Donor activity. Additional internal reports for goal-setting and management purposes will also be produced.

Externally, each Donor will receive an Internal Revenue Service compliant receipt acknowledging their gift. PC(USA) will comply with applicable federal, state, and local law with regard to reporting gifts.

In addition to periodic programmatic reports and the Annual Report, Donors can request detailed information on programmatic emphases supported by their gift.

**VII. Adherence to ethical standards**

The PC(USA) adheres to the Code of Ethics (<http://www.afpnet.org/files/ContentDocuments/CodeofEthics.pdf>) and Donor Bill of Rights (<http://www.afpnet.org/files/ContentDocuments/Donor%5FBill%5Fof%5FRights.pdf>) established by the Association of Fundraising Professionals.

**VIII. Donor Privacy Commitment**

The PC(USA) will not sell, rent, or share donor names or personal information with any other entity, nor send mailings or other solicitations to donors on behalf of other organizations.

Outside vendors/contractors engaged to assist in the church's mission are contractually bound by the same donor privacy policy and rules of confidentiality and non-disclosure as the organization imposes on itself and its employees.

This donor privacy commitment applies to all information received by PC(USA), both online and offline, on any Platform ("Platform", includes the PC(USA) website and mobile applications), as well as any electronic, written, or oral communications.

**IX. Administrative Costs**

PC(USA) may assess donor restricted funds for a portion of administrative costs.

**X. Gift Acceptance Committee**

There will be a Gift Acceptance Committee ("Committee") for purposes related to this policy. The committee shall be appointed by the A Corporation President, the Presbyterian Mission Agency Executive Director, and the Stated Clerk. As such the Committee has the authority to handle inquiries, negotiate with donors, assemble documentation, and execute agreements on behalf of PC(USA). Such activities must follow approved procedures, and PC(USA) legal counsel must advise on exceptions to established practice. The Committee may delegate any and all aspects of the Donor inquiry and agreement process to PC(USA) staff. The Committee shall review any and all proposed gifts which constitute an exception to the standards outlined in this Policy as well as all

**Coordinating Table**  
**November 11, 2021 - Attachment 4**  
**Presbyterian Church (U.S.A.), A Corporation**  
**Gift Acceptance Policy**

proposed gifts of non-traditional assets. The Committee shall also make recommendations to the PC(USA) Board on gift acceptance issues when appropriate.

**XI. Annual review**

This Policy will be reviewed annually. Changes will be submitted to the A Corporation Board for approval.

*Revisions Approved by the Board of Directors  
of the Presbyterian Church (U.S.A.), A Corporation - May 20, 2021*