

Synod Stated Meeting
Presbyterian Mission Center | Irving, TX
February 23-24, 2026

Opening Prayer – Synod Vice Moderator Karen Rogers opened the Assembly with prayer.

Welcome & Introductions –Synod Moderator Ron Fike called the meeting to order at 1:30 p.m. CT.

Roll Call & Declaration of Quorum – In accordance with the Bylaws, Sec. 3.1.3 whereby 50% or more of the elected commissioners constitutes a quorum, a quorum was declared by Synod Leader/Stated Clerk Mitch Miller. 22 of 26 Commissioners were present (*Attachment A*).

Seating of Corresponding Members & Visitors – Corresponding Members and Visitors were also acknowledged and seated. Polly Williams moved and Sharon Curry seconded that the Corresponding Members and visitors be seated and given privileges of the floor. Motion carried (*Attachment A*).

Adoption of the Agenda – With the meeting agenda presented, Ed Wolf moved and Sharon Curry seconded that the agenda be adopted. Motion carried (*Attachment B*).

Acknowledgement of Land & People – Synod Leader/Stated Clerk Mitch Miller called the Assembly to acknowledgment and honor the Indigenous peoples of the Trinity River Basin, naming tribes such as the Caddo, Wichita, Waco, Kichai, Tawakoni, Comanche, Kiowa, Apache, Cherokee, and others—both known and unknown—who were the original stewards of the land. Miller called the Assembly to recognize their deep connection to the area and called the Assembly to remember that we are neither the first nor the last to inhabit this place. Miller encouraged a spirit of reverence, gratitude, and shared responsibility, reminding us that as current stewards, we are entrusted to care for the land in ways that honor those who came before and those who will come after.

Approval of Minutes – Moderator Fike presented the minutes from the previous Synod Assembly on October 27, 2025 for approval. Approval of the minutes for the Stated Meeting were moved by Ben Davidson and seconded by Dennis Laughlin. Motion carried (*Attachment C*).

Commissioner Orientation and Training – Mitch Miller, Ron Fike, and Communication and Administration Coordinator Thomas Riggs led the Assembly in a Commissioner Orientation, including information about Synod operations, a tour of the Synod website, and expectations for Commissioners. Following the presentation, the Assembly went into Committee Meetings.

Adoption of 2026 Budget – Synod Treasurer Bill Wiles presented the 2026 budget, emphasizing education and transparency. The core principle guiding spending is that it should reflect the organization’s priorities: equipping, connecting, and empowering presbyteries. The budget has three parts: unrestricted income, reserve funds, and foundation-restricted funds. Major income comes from the Presbyterian Synod of the Sun Foundation and related programs. Some funds previously distributed from the Texas Presbyterian Foundation are now left invested to grow.

Expenditures have increased due to new staff, expanded ministry programs, grants, scholarships, travel, and improved financial clarity. While the operating budget shows a \$57,000 deficit, including reserve and investment income, the overall net position is a surplus of about \$113,000, so the organization is not running a deficit.

Bill highlighted that the invested funds have grown significantly, allowing for potential large, sustainable projects even beyond the current budget. Contributions from presbyteries are down, but the Synod returns roughly double what it receives to support mission and ministry. Bill encouraged thinking in terms of abundance rather than scarcity, emphasizing strategic generosity and alignment with organizational priorities (*Attachment D*).

Communication Services Plan – Thomas Riggs reported on the CSP Program. Since its launch in 2018, the Synod of the Sun’s Communications Services Program has supported mid-councils with websites, newsletters, and social media at below-market cost, fostering true ministerial partnerships. Initially intended for smaller presbyteries, the program proved valuable to larger ones and eventually expanded nationwide, serving synods and presbyteries across the PC(USA). By 2026, responsibilities have been streamlined—Lindsay Freeman-McCarthy focusing on website design and Thomas on newsletters and social media—improving efficiency and impact. Plans include transitioning Lindsay to part-time staff and hiring temporary support during the Tom’s two-month sabbatical. The program continues to thrive, be budget-positive, and remains a growing gift to the denomination, fulfilling the vision planted in 2018 (*Attachment E*).

Synod Partnership for Disaster Recovery – SPDR Director Libby Janes reported on the program. Libby reflected on the morning’s disaster preparedness training, highlighting it as a strong example of Synod partnership and encouraging presbyteries and congregations to invite similar training. She emphasizes her availability for conversation, support, and on-site visits, inviting open communication about local needs and strengths.

Broadening the definition of disaster beyond weather events, she explains that disasters include any disruption requiring outside support. Churches play a vital role in humanitarian response, especially during stressful times such as political polarization or government shutdowns. She shared Arkansas Presbytery’s example, where the disaster team assessed needs during a benefits suspension and distributed \$21,000 in grants to support overwhelmed food ministries.

She outlined how the Synod partners with organizations like VOAD and the Red Cross, shares information with presbyteries, and encourages a full communication loop so local churches can report needs back to leadership. She also reviewed available disaster grants, including immediate response grants, long-term recovery grants, church damage assistance, and faith leader resilience support. Emotional and spiritual care is identified as a growing focus, with churches uniquely positioned to offer prayer, counseling referrals, and trauma support. The overall message invites collaboration, communication, and proactive engagement in disaster ministry (*Attachment F*).

Synod Leader/Stated Clerk Report – Mitch Miller provided updates and outlines key priorities for 2026. Following a leadership retreat at Mo-Ranch, the Synod identified focused priorities for the coming year, recognizing limited time and resources and aiming to concentrate efforts for greater impact (*Attachment G*).

Priorities for 2026 include strengthening support for commissioners through expanded online resources and clearer guidance for nominating committees; continuing to support commissioned pastors and small congregations through “Flourishing in the Spirit”; increasing attendance at Synod Youth Workshop by 20%, especially in underserved presbyteries; improving officer training; and building fully functioning committees by inviting gifted individuals (even non-commissioners) to serve as co-opted members. The Synod will also begin updating its operations manual for the first time in 12 years, continue supporting Hispanic Ministry Network (HMMN) and Synod Presbyterian Disaster Response (SPDR), and emphasize spiritual growth so the Synod becomes a more prayerful, spiritually grounded body.

Finally, Mitch introduced a tentative covenant agreement between the Synod of the Sun (PCUSA) and the Noroeste Synod of the National Presbyterian Church of Mexico. The agreement renews and updates a previous partnership, developed through recent conversations and meetings, and is now ready for consideration and approval by both synods. Mitch invited Commissioner Carlos Baladez, who has been helping with the covenant agreement, to speak about the ongoing work (*Attachment H*).

Carlos brought greetings from Mexico and shared the story behind the proposed renewed covenant with the Noroeste Synod of the National Presbyterian Church of Mexico.

He explained that the updated covenant builds on the previous agreement, keeping meaningful elements while revising outdated portions. Both English and Spanish versions have been carefully translated and mutually reviewed. The Mexican synod is not seeking financial support but rather a restored relationship grounded in unity in Christ—one that transcends borders, language, culture, and politics.

Both Synods hope for collaborative partnership: shared seminary exchanges, pulpit exchanges, mutual learning, and cooperative ministry on equal footing with mutual respect. Carlos believes this as a Spirit-led opportunity for reconciliation and shared mission. Carlos urged the body to prayerfully consider approving the covenant as a step toward renewed unity in the body of Christ.

Following his presentation, the Proposed Covenant Partnership Agreement between the Synod of the Sun and El Sínodo Nacional del Noroeste was moved. The motion was approved (*Attachment I*).

Coordinating Team - CT Chair Sharon Curry thanked the members of the Coordinating Team for their diligent work and encouraged the Assembly to read the written report on the decisions made by CT on behalf of the Assembly. Sharon brought a motion to the Assembly for the approval of the following individuals to serve:

Nominating Task Force

Meg Garver, Presbyterian Women
Jesse Gonzales, Presbytery of Arkansas
Loretta Credo, Presbytery of South Louisiana
Kristi Rodgers, Eastern Oklahoma Presbytery
Seth Saathoff, New Covenant Presbytery

Synod PJC

Class of 2027 – Stewart Smith, Presbytery of Arkansas
Class of 2029 – Bill Blew, Indian Nations Presbytery; Grace Kim, Tres Rios Presbytery
Class of 2031 – Gerry Tyler, Grace Presbytery; Graciela Munoz, Mission Presbytery

Grants and Scholarships Commission

Linda Trueblood, Presbytery of South Louisiana

Moderator Fike asked for nominations from the floor. Commissioner Molly Casteel nominated Alison Burchett from Cimarron Presbytery for the Synod PJC. Kristy Singleton Carr from Presbytery of the Pines was nominated by Commissioner James Barker for the Synod PJC.

Presented with the above slate, the Assembly approved the Coordinating Team's motion, with one abstention.

Polly Williams nominated Todd Freeman to continue serving on the Grants and Scholarships Commission after rotating off as a Synod Commissioner. That motion was also approved (*Attachment J*).

Empowering Committee – Commissioner Leah McFadden reported on the work of the committee, which includes the Synod Youth Workshop report, border ministries updates, and the HMMN 2026 goals. The committee’s focus is to support networks as needed, particularly working toward establishing a border ministry network, and a recently formalized with the new covenant agreement in Northwest Mexico (*Attachment K*).

One of the Synod’s goals for 2026 is to create a campus ministries network, and initial brainstorming for this is underway. Plans for the 2026 Synod Youth Workshop are set for July 13–18 at the University of Tulsa, with the theme “*May God Be With You*” and keynote speaker Pastor Michael East from FPC Norman. The workshop aims to increase youth participation by 20%, supported by available scholarship funds. The committee emphasized promotional materials: flyers, videos, and resources are available for presbyteries to use (*Attachment L*).

Leah invited Claire Varnon to speak about her experiences at Synod Youth Workshop. Claire, a licensed professional counselor, shared how Synod Youth Workshop transformed her life. As a socially awkward 15-year-old, a small group leader telling her she was “precious” helped her start breaking down emotional walls. She now serves as a small group leader, helping youth experience God’s love, build confidence, and engage in service projects. Claire emphasized SYW’s focus on community, inclusion, and leadership development and encouraged churches to support youth participation.

Leah invited Commissioner Lisa Almon to talk about the Hispanic Ministries Mission Network (HMMN). Lisa announced their new website (hmmnetwork.org) and shared updates on their goals and activities. They aim to expand workshops beyond the Mission Presbytery to other communities, including Houston, the Valley, and DFW. This coming Friday and Saturday, HMMN will host youth and parent workshops at Lucia Latina in Houston, with presenters including Carlos Baladez.

Their annual meeting is scheduled for April 24–25 at Austin Seminary, featuring keynote Rev. Dan Gonzalez Ortega, co-moderator of the National Hispanic Caucus. HMMN emphasized their commitment to leadership development, community engagement, and sharing their programs widely (*Attachment M*).

Equipping Committee – Commissioner Molly Casteel shared their ongoing efforts to support the Synod by expanding equity, access, and training opportunities throughout its ministries. They welcomed three new members to the committee and invited others to join (*Attachment N*).

A major focus of the report was gathering feedback from commissioners to help the committee understand the current capacity of the Synod, communication between presbyteries and the Synod, and awareness of available resources. Commissioners were encouraged to complete a short survey, available via QR code or on the Commissioner's page of the Synod website. The committee stressed that even incomplete responses are helpful, as the information will guide the development of survey instruments and grassroots data collection to prioritize training and resource allocation. Molly emphasized that this feedback is central to helping them make informed decisions for 2026 and 2027 priorities.

The committee highlighted their partnerships with EPs and Stated Clerks and their commitment to monthly meetings to coordinate and plan their work. They reiterated that their purpose, established last year, is to ensure that the Synod's assets are used to provide equitable access to opportunities and resources. Gathering input from commissioners is critical to determine the most useful ways to support local ministries and expand collaborative efforts across the Synod.

Presentation from Ghost Ranch - David Evans, CEO of Ghost Ranch, introduced the 21,000-acre retreat center with deep Presbyterian roots. Founded in the 1930s, it was donated to the Presbyterian Church in 1955 and became an independent nonprofit in 2017. Evans shared his personal connection, having attended Ghost Ranch as a child, and emphasized the importance of rebuilding strong church relationships.

Ghost Ranch offers faith-based programming, including working preacher retreats, art programs, family weeks, corral programs, and support for children while adults attend classes. The center has 100 guest rooms and is ideal for retreats, workshops, and meetings for congregations or groups.

Evans also highlighted land preservation efforts, including placing the property under conservation easements in partnership with the Presbyterian Foundation, which leases the land at a nominal rate while ensuring alignment with the church's mission. Overall, Ghost Ranch is a place for spiritual renewal, community building, and family engagement.

Connecting Committee – Commissioner Polly Williams, chair of the Connections Committee, began by reflecting on the committee's recent work and the relational focus that defines their approach. Polly emphasized that the Connections Committee has been intentionally small and highly productive. She highlighted the contributions of Commissioners Princeton Abaraoha and Diana Smith, noting that their one-on-one collaborations were both "productive and sacred," and credited their relational leadership with making the committee's work effective.

A key focus of the committee has been examining what it means to be a covenant partner, particularly in light of historical relationships that have shaped the committee's work. Williams highlighted the importance of current relationships, which she described as "providential fertile ground" for ministry and an opportunity to bring out the committee's best self in an increasingly global witness.

The committee also manages financial gifts, which have made a tangible difference in communities like Ukraine, Haiti, and Solar Under the Sun. Williams expressed gratitude for their Treasurer's work in ensuring that funds were distributed effectively, and she highlighted a heartfelt letter from recipients acknowledging the generosity and impact of these gifts.

Finally, Polly noted areas for growth, including storytelling, technology, and communication, and expressed her eagerness to accept support from colleagues and partners to enhance the committee's presence in newsletters and other communications. Overall, the Connections Committee is positioned for intentional growth, deeper partnerships, and increased impact both locally and globally (Attachment O).

The Committee moved the renewal of the Synod's Covenant with the Presbyterian Historical Society of the Southwest. The motion was approved. The Covenant Agreement Renewal was signed by Mitch Miller and Bill Wiles, who is the Secretary and Treasurer of the PHSSW.

Bill reported that the Presbyterian Historical Society of the Southwest operates as a joint agency of the Synod of the Sun and the Cumberland Presbyterian Church. With the Cumberland seminary closing, the society continues its work preserving and sharing Presbyterian history. Their annual meeting will be held at Austin Theological Seminary on March 22–23, featuring presentations on local church history.

The society recently completed a project digitizing over 40 years of historical presentations in partnership with the Presbyterian Historical Society in Philadelphia. Members gain access to over 200 digital histories, documenting Presbyterian work across the region. The society expressed gratitude for ongoing support and renewed covenant relationships.

Grants and Scholarships Commission – Polly Williams reported on the work of the Grants and Scholarship Commission, highlighting a major accomplishment: the committee and coordinating team facilitated the participation of 146 youth and young adults from 46 congregations in the first Youth Triennium in six years, held at the denomination's national headquarters. This gathering supported the Synod's priorities in leadership development and ministry for college-age and young adults. She emphasized that even disruptions, such as missing the opportunity to gather for three years, were ultimately used for good (*Attachment P*).

Report from Presbyteiran Children's Homes and Services - Laura Fleming, Director of Development, shared updates from PCHAS, celebrating its 123rd year since being founded by First Presbyterian Church of Dallas. They have launched new vision, mission, and value statements:

- Vision: Every child is safe, every family is strong, and hope outshines hardship.
- Mission: Guided by Christ's love, PCHAS empowers children, young adults, and families by nurturing strengths, resilience, and faith.
- Values: Serve like Jesus, ask what families want to be different, treat people with respect and compassion, and focus on strengths and futures.

PCHAS operates in 39 locations across three states and recently launched Family Resource Centers in Massachusetts and Hillsboro, Texas. These centers provide food and diaper banks, counseling, computer access, sensory rooms, and family support services for children 0–5 and their families. The program received a \$2 million grant from the state of Texas and employs roughly 15 staff per center. Fleming emphasized that PCHAS's track record led the state to trust them with this initiative, and she hopes to expand resource centers to more cities.

Following an advertisement for the upcoming retreat for Commissioned Pastors and Small Church Leaders called *Flourishing in the Spirit*, by Sharon Curry, Moderator Fike ended our Assembly with prayer and singing.

Synod of the Sun

2026 Fall Assembly | February 23-24

Presbyterian Mission Center, Irving, TX



Attachment A

**SYNOD
OF THE SUN**

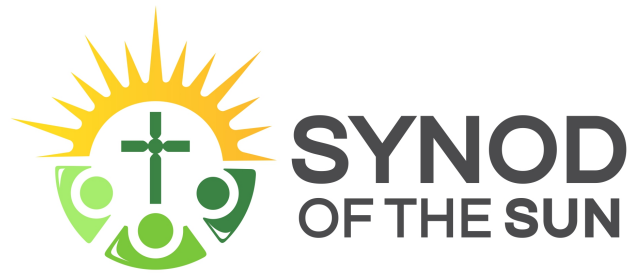
Commissioners Present

Princeton	Abaraoha	Grace Presbytery	Commissioner
Margaret	Alsup	Presbytery of Arkansas	Commissioner
Carlos	Baladez	Mission Presbytery	Commissioner
James	Barker	Mission Presbytery	Commissioner
Jerry	Bowles	Palo Duro Presbytery	Commissioner
Fred	Bray	Eastern Oklahoma Presbytery	Commissioner
Martha	Bumpas	Tres Rios Presbytery	Commissioner
Molly	Casteel	Eastern Oklahoma Presbytery	Commissioner
Stacy	Clopton	Palo Duro Presbytery	Commissioner
Sharon	Curry	Grace Presbytery	Commissioner
Ben	Davidson	Palo Duro Presbytery	Commissioner
Ronald	Fike	Cimarron Presbytery	Commissioner
Dennis	Laughlin	Cimarron Presbytery	Commissioner
Leah	McFadden	Presbytery of New Covenant	Commissioner
John	McKinnon	Indian Nations Presbytery	Commissioner
Danita	Nelson	Mission Presbytery	Commissioner
Karen	Rogers	Presbytery of the Pines	Commissioner
Sandra	Watson	Presbytery of the Pines	Commissioner
Polly	Willilams	Grace Presbytery	Commissioner
Edward	Wolf	Presbytery of New Covenant	Commissioner

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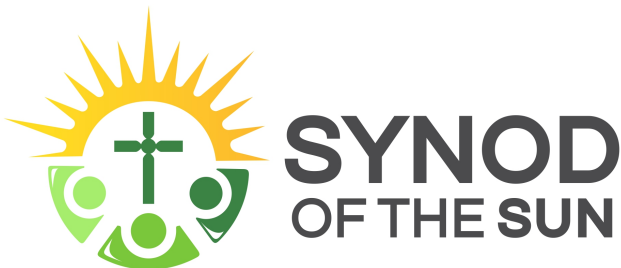
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Corresponding Members Present

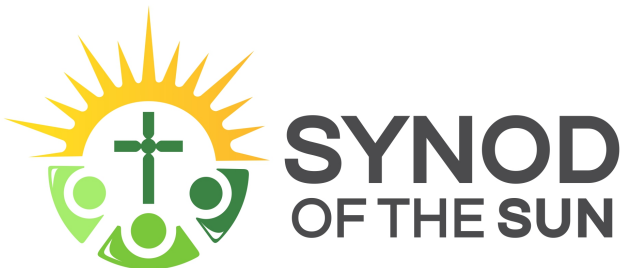
Tim	Blodgett	Eastern Oklahoma Presbytery	Corresponding Member
Gordon	Edwards	Cimarron Presbytery	Corresponding Member
Julia	Farrell	Presbytery of the Pines	Corresponding Member
Lynn	Hargrove	Presbytery of New Covenant	Corresponding Member
Chris	Lee	Grace Presbytery	Corresponding Member
Leigh	McCaslin	Eastern Oklahoma Presbytery	Corresponding Member
Matt	Miles	Tres Rios Presbytery	Corresponding Member
Bobby	Musengwa	Mission Presbytery	Corresponding Member
Jim	Poinsett	Presbytery of Arkansas	Corresponding Member
Katrina	Richardson	Cimarron Presbytery	Corresponding Member
David	Stipp-Bethune	Presbytery of the Pines	Corresponding Member
Richard	Williams	Presbytery of South Louisiana	Corresponding Member

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Requesting Excused Absence

Loretta Credo	Presbytery of South Louisiana	Commissioner
Alan Cross	Tres Rios Presbytery	Commissioner



Other Persons Present

Margaret	Garver-Hamilton	Grace Presbytery	PW Moderator
Douglas	Slater	Other/None	Institution/Agency Representative
Theodore	Foote	Presbytery of New Covenant	Visitor/Guest
Lucia	Kremzar	Grace Presbytery	Visitor/Guest
Libby	Janes	Mission Presbytery	Synod Staff
Mitchell	Miller	Indian Nations Presbytery	Synod Staff
Thomas	Riggs	Other/None	Synod Staff
Tammy	Stepka	Grace Presbytery	Synod Staff
Bill	Wiles	Eastern Oklahoma Presbytery	Synod Staff

Synod of the Sun

2026 Spring Assembly | February 22-23

Presbyterian Mission Center, Irving, TX



Attachment B

SYNOD
OF THE SUN

Proposed Agenda - Monday, February 22

Welcome, Introductions, Opening Prayer

Synod Moderator, Ron Fike

Declaration of Quorum

Seating of Corresponding Members & Visitors

Adoption of Agenda

Acknowledgement of Land & People

Approval of Fall Stated Assembly Minutes

Commissioner Orientation/Training

Synod Goals and Priorities

2026 Budget Approval

Bill Wiles, Treasurer

BREAK

Committee Meetings

Orientation and Community Building

REPORT: CSP

Thomas Riggs, Director

REPORT: SPDR

Libby Janes, Director

PLENARY

Report of the Synod Leader/Stated Clerk

Mitch Miller, Synod Leader and
Stated Clerk

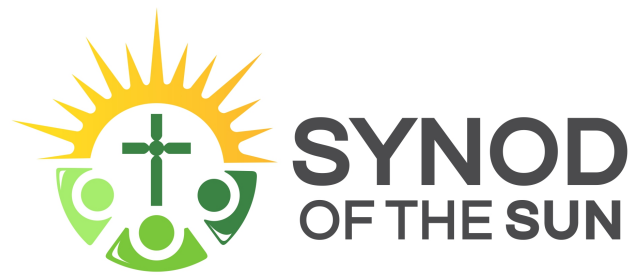
Committee Reports

Coordinating Team

Sharon Curry, Moderator

Connecting

Polly Williams, Moderator



Proposed Agenda - Tuesday, February 23

Plenary Continues

PRESENTATION: Rev. Dr. Ted Foote

BREAK

PLENARY

Empowering Leah McFadden, Moderator

Equipping Molly Casteel, Moderator

BREAK

Greetings from Ghost Ranch

Plenary Continues

Covenant Partner Reports and Renewals

Closing Prayers Ron Fike

2025 Fall Stated Meeting Minutes

Synod Stated Meeting
First Presbyterian Church | El Paso, TX
October 27, 2025

Welcome & Introductions –Synod Moderator Sharon Curry called the meeting to order at 9:30 a.m. CT.

Roll Call & Declaration of Quorum – In accordance with the Bylaws, Sec. 3.1.3 whereby 50% or more of the elected commissioners constitutes a quorum, a quorum was declared by Synod Leader/Stated Clerk Mitch Miller. 20 of 26 Commissioners were present (*Attachment A*).

Seating of Corresponding Members & Visitors – Corresponding Members and Visitors were also acknowledged and seated. Ron Fike moved and Polly Williams seconded that the Corresponding Members and visitors be seated and given privileges of the floor. Motion carried (*Attachment A*).

Opening Prayer – Coordinating Team Moderator Ben Davidson opened the Assembly with prayer.

Adoption of the Agenda – With the meeting agenda presented, Polly Williams moved and Carlos Baladez seconded that the agenda be adopted. Motion carried (*Attachment B*).

Acknowledgement of Land & People – Commissioner Jerry Boles invited the attendees to pause and remember the Indigenous peoples who had lived on the land long before them, including the Mescalero Apache and the Lipan Apache. He offered thanks for the church's long-standing presence and contributions to the spiritual and social life of the border community since its founding in 1882. Jerry emphasized honoring the connection between people and the land, committing to Christ's boundless love, and allowing that love to transform them into a unified church family. He concluded with a reflection that their words, thoughts, and deeds might deepen their relationship with the Creator and foster a renewed connection to the land that sustains them.

Approval of Minutes – Moderator Curry presented the minutes from the previous Synod Assembly on February 24-25, 2025, for approval. Approval of the minutes for the Stated Meeting were moved by Ben Davidson and seconded by Ed Wolf. Motion carried (*Attachment C*).

Presentation by Presidente Pastor Felipe Barandiarán of R. Sinodo Nacional Del Noroestes - Presidente Felipe Manuel Pastor presented an overview of the National Northwest Synod of the Presbyterian Church in Mexico. He explained that the synod covered a vast territory, including Baja California, Durango, Monterrey, and Ciudad Juárez, and was organized into five presbyteries, some of which had recently been restructured. He introduced the leadership

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team, including moderators and presidents of the various presbyteries, and described the synod's mission to support presbyteries through evangelism, education, resources, and prayer. Felipe emphasized the goal of fostering unity, cooperation, and mutual support among presbyteries, particularly along the border, and expressed gratitude for the opportunity to serve, highlighting a commitment to giving and building relationships rather than merely receiving (*Attachment D*).

Finance Report and 2026 Proposed Budget – Treasurer Bill Wiles summarized the budget's three main components—cash income and expenses, reserve funds, and donor-restricted funds—while explaining accruals and deferred incomes that balanced the apparent \$21,000 deficit. The presenter highlighted that the Synod had approximately \$750,000 in operating cash, \$3.1 million in investments, and \$9 million managed by a supporting foundation, totaling about \$13.4 million in financial resources. He also shared that 80% of funds were allocated to programming, with only 20% to administrative costs, emphasizing that the 2026 budget allocated \$418,000 to programs like the Synod Youth Workshop and the Hispanic Mission Ministries Network, reinforcing the organization's healthy financial position and ongoing commitment to mission and ministry (*Attachment E*).

Bill asked representatives of Synod Youth Workshop and Hispanic Ministry Missions Network to talk about their ministries.

Commissioner Leah McFadden reported that the Synod Youth Workshop in July at the University of Tulsa was highly successful, with 146 participants from eight presbyteries across four states, supported by \$13,158 in scholarships from the Synod of the Sun. She invited alumnus William to share how his 2019 experience as a freshman inspired community building, faith-led service, and lifelong friendships, noting that many former participants now serve as adult leaders. The 2026 workshop was previewed, with keynote speaker Michael Eastman, broader presbytery participation encouraged, and the event scheduled for July 13–18 at Tulsa.

Commissioner Carlos Baladez shared how his mother's teaching to advocate for the vulnerable shaped his nursing career and later ministry work. Recognizing patients as human lives inspired him to help revitalize the struggling Hispanic Mission Ministries Network by launching "Developing Tomorrow's Leaders Today," a leadership program funded through grants and workshops. The initiative trained participants to craft and deliver sermons, emphasizing that Christ equips all leaders and that no church is pastorless. It empowered young leaders to step into ministry, successfully leading services in pastors' absence, demonstrating the lasting impact of investing in people and fostering a mindset of service and abundance.

Following those presentations and on behalf of the Coordinating Team, Bill moved the proposed 2026 budget for the Synod of the Sun to Assembly for approval. Motion carried (*Attachment F*).

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Human Resources Committee – Scott Campbell, Moderator of the Human Resources Committee, reported to the Assembly. Scott introduced the newly formed HR team and invited nominations for an additional member with significant HR experience. He reported that the HR team recommended, and the council approved, a 2.8% cost-of-living adjustment for staff, aligned with CPI and Social Security changes, emphasizing it was not merit-based. The team also highlighted a shift from traditional personnel management to a people-centered human resources approach, including increasing discretionary funds from \$10,000 to \$20,000 to support confidential counseling and other staff needs. Additionally, they presented a consolidated and updated HR manual, incorporating consistent terminology, recordkeeping, continuing education changes, and other feedback, describing it as a living document open to ongoing review and questions. On behalf of the Committee, Scott moved the adoption of the new HR manual. Motion carried (*Attachment G*).

Moderator's Report – 2025 Synod Moderator Sharon Curry reported to the Assembly. She reflected on their first year in the role, highlighting the collective accomplishments of the organization's 11 presbyteries, 22 commissioners, 700 congregations, and over 150,000 members. She provided an overview of the work done by commissions and committees, including initiatives like the Synod Youth Workshop and Commissioned Pastors Network. The moderator recognized key leaders, staff, and committee moderators for their dedication and noted upcoming events such as a retreat for commission pastors and small church leadership development. She encouraged participants to explore the Synod's website for more information and expressed gratitude for the collaborative efforts that sustain the organization, emphasizing the ongoing impact and future promise of their collective work (*Attachment H*).

Communication Services Plan – Thomas Riggs, Communication and Administration Coordinator, reported on the CSP Program. The Communications Services Program (CSP) partners with mid councils and Presbyterian programs across the denomination, offering website creation and maintenance, newsletters, and social media support—from Boise to St. Augustine and beyond. In addition to serving clients in states like Arizona, Kansas, Arkansas, and Louisiana, CSP is building new websites for several presbyteries and celebrating the creative ministry of Communications Contractor Lindsay Freeman-McCarthy. Through these partnerships, CSP helps share the stories of vibrant ministries addressing racial justice, anti-racism education, disaster preparedness, and social concerns like housing and food insecurity. From supporting presbytery mergers to amplifying local initiatives, the Synod of the Sun continues to strengthen Presbyterian witness through communication, collaboration, and storytelling (*Attachment I*).

Synod Leader/Stated Clerk Report - In his Fall 2025 report to the Synod Assembly, Synod Leader and Stated Clerk Rev. Mitch Miller reflected on a year of transition, partnership, and

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ministry across the Synod of the Sun. He expressed deep gratitude to Rev. Kathy Lee-Cornell for her leadership of the Synod Partnership for Disaster Recovery (SPDR) as she moves to a national role with Presbyterian Disaster Assistance. Highlights of the year included the Synod Leadership Retreat at Mo-Ranch, the addition of NOROC (New Opportunities for Romanian Orphaned Children) as a new Covenant Partner—accompanied by Miller’s eye-opening visit to Romania—and ongoing engagement with presbyteries and partners across the region. He also reported on the Oklahoma presbyteries’ plans to explore merging Cimarron, Eastern Oklahoma, and Indian Nations presbyteries into one, requesting an exception to Book of Order provisions during this process. Having traveled extensively to attend presbytery meetings, retreats, and gatherings, Miller reaffirmed his commitment to presence, partnership, and strengthening ministry connections throughout the Synod (*Attachment J*).

Introduction of Libby Janes – Synod Leader Mitch Miller formally introduced Elizabeth “Libby” Janes as the new Director of the Synod Partnership for Disaster Recovery.

Libby Janes is a Licensed Clinical Social Worker with experience in hospital, counseling, and community social work. Libby earned a Master of Divinity degree at Austin Presbyterian Theological Seminary, a Master of Social Work degree at Texas Tech University, and her Bachelor of Arts from Austin College, majoring in Religious Studies and History, and minoring in Anthropology and Non-Profit Organizations & Public Service. Libby is certified call-ready for ordination as a Minister of Word and Sacrament. Libby presently serves as a member of the PC(USA) Task Force to Explore Theology and Practice of Ordination.

Libby expressed a lifelong call to ministry and described pivotal social work experiences from her past work. In this new role as Director of the Synod Partnership for Disaster Recovery, Libby expressed hope in building relationships, celebrating strengths, and exploring what’s possible. Libby offered prayer for the people in Jamaica, Cuba, Haiti, and other Caribbean Islands presently being hit by Hurricane Melissa.

Empowering Committee – Moderator Lisa Almon reported on behalf of the committee. The Empowerment Committee’s Fall 2025 report celebrates how God is “doing a new thing” (Isaiah 43:19) through the ministries supported by the Synod of the Sun. Guided by the Synod’s mission, the committee awarded grants to border, youth, and Hispanic ministries that fostered growth, connection, and transformation across the region. The Tres Rios Border Foundation continued its advocacy and education work with migrants and will host the 2025 Fall Assembly in El Paso. The Synod Youth Workshop in Tulsa gathered 146 participants for worship, service, and healing after recent tragedies, supported by 57 scholarships that increased diversity and access. The Hispanic Ministries Mission Network held multiple workshops, expanded digital outreach, and is planning a regional gathering to reimagine Hispanic ministry within the PC(USA). The Network for Dismantling Racism produced new podcasts, continued vital

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dialogue, and seeks to renew engagement through future events. Through these efforts, the committee witnesses God's ongoing renewal and empowerment across the Synod (*Attachment K*).

Grants and Scholarship Commission – Moderator Polly Williams reported on behalf of the committee. In 2025, the Synod of the Sun's Grants and Scholarships Committee distributed **\$104,196.25** in mission dollars to ministries and programs across ten presbyteries, supporting a wide range of efforts that embody faith in action. These included border and refugee outreach, youth and young adult programs, Hispanic and LGBTQ+ leadership development, humanitarian and homeless ministries, and higher education and seminary scholarships. Highlights included support for the Genesis Creative Collective in Austin, refugee aid through Clear Lake Presbyterian Church, youth scholarships for the Synod Youth Workshop and Intercultural Youth Conference, and compassionate outreach from New Orleans to Houston. Funds also strengthened international partnerships through mission trips and sustained covenant partners like NOROC and Presbyterian Children's Homes and Services. Each grant reflected the Synod's shared commitment to serving God's people, fostering community, and nurturing new generations of faithful leaders (*Attachment L*).

Equipping Committee – Moderator Molly Casteel reported on behalf of the Committee. In 2025, the Equipping Committee focused on defining its mission and identifying key priorities for training and resource development across the Synod of the Sun. The committee invites participation from members throughout the synod and seeks input on educational and equipping opportunities, including required trainings such as boundary, sexual misconduct prevention, and anti-racism training, as well as sessions on cultural competencies, COM/CPM and PJC training, Synod standards for commissioned pastors and lay leaders, and the Communication Services Plan. Their goal is to discern how best to support and strengthen leaders and ministries through relevant, accessible, and collaborative learning opportunities (*Attachment M*).

Greetings from the Office of Stewardship and Funds Development – Lemuel García-Arroyo and Sarah McDowell brought greetings from the Office of Stewardship and Funds Development. Sarah introduced upcoming changes to the PC(USA) Special Offerings, effective January 1, 2026. The denomination will consolidate from four offerings to three, with no mission partners losing support. The Pentecost Offering will be retired, and its youth and young adult programs will move under the Christmas Joy Offering. The Peace and Global Witness Offering will be rebranded as the World Communion Offering. A major new feature will be an easy grant application process—replacing the small local retention funds—to provide minimum \$500

2025 Fall Stated Meeting Minutes

grants to congregations, presbyteries, or synods. Webinars and Q&A sessions will be offered in December to guide churches through the transition.

Greetings from PC(USA) Mid-Council Relations – Sallie Watson, Associate Director of Mid Council Relations for the PC(USA) Interim Unified Agency, brought greetings from the PC(USA) Mid-Council Relations office. She explained that the denomination is in the midst of a major restructuring, merging the former Presbyterian Mission Agency and the Office of the General Assembly into a single governing body—currently called the “Interim Unified Agency,” a placeholder name soon to be replaced. The new agency’s focus will center on supporting and strengthening mid councils rather than operating from a top-down model. Sally described her work connecting with presbytery and synod leaders, advising search committees, coordinating leadership gatherings, and preparing for the 227th General Assembly in Milwaukee next summer. She noted strong participation in upcoming events, including the Mid Council Leaders Gathering and the Moderators’ Conference, and encouraged presbyteries to submit commissioner names by December 24.

Connecting Committee – Moderator Polly Williams reported on behalf of the Connecting Committee. The Synod of the Sun Connections Committee has been actively engaging with and celebrating covenants with partners such as Ferncliff Camp and Conference Center, Lyon College, the Presbyterian Historical Society of the Southwest, Tres Rios Border Foundation, and Trinity University, with meetings held throughout 2025. Key ongoing considerations include ensuring covenant partners receive boundary training, maintaining strong historical and denominational ties, and keeping detailed records of covenant-specific responsibilities, including Synod representation on boards and management of scholarships. The committee is also exploring ways to uniquely connect with the denomination, such as sponsoring events like Stewardship Kaleidoscope in New Orleans (2025), a Presbyterian Professional Chaplains breakfast (2026), and approving space for Presbyterian Women gatherings. These efforts reflect a commitment to fostering meaningful, structured partnerships across the Synod (*Attachment N*).

Signing of Covenant Agreement and Covenant Partner Reports –

Lyon College – Maggie Alsup, chaplain at Lyon College and commissioner from Arkansas Presbyterian, shared updates on the college’s growth and initiatives since 2018. Highlights included the opening of the state’s first dental school with 80 students, the groundbreaking of a new veterinary school specializing in shelter animal care, the return of college football with a new on-campus stadium, and high student enrollment reaching near-capacity. The college also prioritized student well-being through programs like “Sabbath Scholars” for spiritual and mental health, a food pantry and snack program to address food insecurity, and the addition of

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a therapy dog named Bear for pastoral care. Alsup emphasized Lyon College's commitment to hands-on learning, service, and community support, noting the diversity of the student body, including a significant population from Nepal, and the ongoing efforts to foster academic, spiritual, and emotional growth (*Attachment O*).

Presbyterian Pan American School – Lemuel Garcia-Arroyo, an alum and board member of Pan-American School, expressed gratitude for the ongoing support from the Presbyterian Church, highlighting the school's century-long mission of educating and preparing Christian leaders from diverse backgrounds. Pan-American School serves students from multiple countries, creating a vibrant, multicultural environment where students learn, worship, and grow together. Despite recent challenges such as declining enrollment after COVID and immigration policies, the school continues to provide high academic achievement and college readiness, supported by scholarships and partnerships. Lemuel invited continued engagement from the church community—as board members, faculty, or supporters—to help sustain and expand the school's mission, emphasizing its role as a home, a place of faith, and a platform for intercultural learning and leadership development (*Attachment P*).

Trinity University – Alex Serna-Wallender, chaplain at Trinity University, introduced the university and its president, Dr. Vanessa Beasley, highlighting their covenantal relationship with the Presbyterian Church since 1869. Dr. Beasley, the first female president of Trinity, shared accomplishments under her leadership since 2022, including the university's rise in national rankings, strong student success and employment outcomes, and a commitment to character-driven education. She emphasized Trinity's focus on developing leaders who could engage respectfully with diverse perspectives, citing programs like a semester-long "listening class" that taught students to listen with curiosity and compassion. Beasley also underscored the university's dedication to nurturing students' mind, body, and spirit, promoting both academic excellence and community engagement, and reaffirmed the importance of the longstanding covenantal partnership with the church in shaping the university's mission and values (*Attachment Q*).

Presbyterian Historical Society of the Southwest – Without a representative from PHSSW present, the signing of the Covenant Agreement will take place at a future Assembly (*Attachment R*).

Ferncliff Camp and Conference Center – Joel Gill, Executive Director at Ferncliff Camp and Conference Center, described Ferncliff as a thriving hub of mission, ministry, and community impact. Once struggling with aging infrastructure and finances, Ferncliff gained independence as a 501(c)(3) and transformed into a center of healing, outreach, and service—hosting students affected by school shootings, supporting disaster relief through Presbyterian Disaster Assistance, and offering year-round mission opportunities. With programs like a nature

2025 Fall Stated Meeting Minutes

preschool, volunteer service projects, and a focus on outdoor learning and creation care, Ferncliff emphasizes the lasting impact of kindness, collaboration, and spiritual growth. Upcoming projects, such as stream restoration, reflect the camp's commitment to caring for creation while providing meaningful experiences on its expansive 12,200-acre campus (*Attachment S*).

Tres Rios Border Foundation – Members of the Foundation noted that during the previous day's activities, they had ample opportunity to share their mission to inspire, equip and connect Presbyterian congregations in the U.S.–Mexico border region (and beyond) to meaningful ministry, by responding to migration-related challenges with a focus on narrative change, systems change, and personal transformation (*Attachment T*).

Solar Under the Sun – Expressing gratitude for the support of the Synod and partners like Solar Under the Sun, Board Member Tom Ulrich highlighted how their collective efforts bring life-changing miracles around the world through solar-powered solutions. These initiatives provide children with light for studying, access to clean water, and medical care in previously underserved areas, demonstrating the transformative power of faith, compassion, and collaboration. Through vivid stories from Haiti and Ukraine, Tom illustrated how small acts of generosity—installing solar panels, sharing resources, and fostering cross-cultural partnerships—illuminate hope, inspire curiosity, and improve lives, showing that even modest contributions can create lasting impact and reflect God's love in tangible ways (*Attachment U*).

Installation of 2026 Moderator – In the space of closing worship, Commissioner Ron Fike was installed as the 2026 Moderator of Synod of the Sun. With the Assembly's business concluded in closing worship, Polly Williams made a motion to adjourn, seconded by Ron Fike. Motion carried.

SYNOD OF THE SUN

Proposed 2026 Budget Packet

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Prepared by: William M. (Bill) Wiles

Treasurer, Synod of the Sun
Revised 2.12.2026

Synod of the Sun 2026 Budget Notes

An Overview of the Synod's Accounting Structure

The first step in diving into the 2026 budget of the Synod of the Sun ("Synod") is to understand that the accounting and reporting standards for churches and other non-profit organizations are different from those used in the for-profit business world. Those differences are driven by the fact that most non-profits depend upon distributions from their investment funds in order to sustain their operations.

The guidelines of the American Institute of Certified Public Accountants require the assets and incomes of non-profit organizations (like the Synod and its presbyteries and churches) be segregated into two classifications:

- **Unrestricted Assets or Funds:**

Unrestricted Funds are the assets and incomes which have no restrictions on their use. The 2026 projected incomes and expenses of the Synod's unrestricted assets are shown in the green highlighted area on page 6 and the detailed expense schedules on pages 7 and 8.

- **Restricted Assets or Funds:**

Restricted Funds are financial assets which have restrictions on when and/or how they can be utilized by the Synod. There are two types of restricted assets:

- Funds the Synod has set-aside for designated uses:
These are financial funds which the Synod has designated for specific uses. These Synod Designated Funds can be redesignated for different uses from time-to-time by the Synod or they can be reclassified as Unrestricted Funds. The 2026 projected incomes and expenses of the Synod's Designated Funds are shown in the orange highlighted area on page 6 and the details shown on page 10.
- Funds restricted by the donor of the funds:
These are financial funds held by the Synod which were received from donors who attached restrictions to these funds. Those restrictions can be for the use of the fund, the income it generates, or time restrictions on when the funds can be used. Generally, such restrictions can be modified only by the donor or, under certain circumstances, actions taken by a court-of-law. Grants are generally considered to be donor-restricted funds.

Additionally, the periodic distribution of funds which the Synod receives from endowment funds are also considered donor-restricted funds which must be used for the purposes set forth by the donor.

The 2026 projected incomes and expenses of the Synod's Donor Restricted Funds are shown in the orange highlighted area on page 6 and the details shown on page 10. Disbursements of these funds are usually handled by the Synod's Grants and Scholarships Commission.

The AICPA also sets forth guidelines that require the receipts and disbursements associated with each of these three funds be tracked separately. This requirement for "fund accounting" is the second major difference from the accounting practices followed by business organizations. This is why the budget summary on page 6 is composed of three separate sections (Unrestricted, Synod Designated, and Donor Restricted).

The third major difference is the format of the required financial statements. A for-profit organization's financial reports include:

- A Balance Sheet---showing the assets, liabilities, and the capital structure (stock and retained earnings) of a company at a specific date.

The Statement of Financial Position is very similar to the for-profit Balance Sheet except that there are no "owners" of a non-profit organization. Therefore, there is not a capital stock plus retained earnings section. In its place are "net fund balances" which show how much of the Synod's assets can be used for unrestricted purposes and how much are tied-up with restrictions. A projected 2026 Statement of Financial Position is not included in this budget packet.

- An Income Statement (also called a Statement of Revenues and Expenses)--showing the income, expenses, and net income or loss of a company over a specified period of time, usually one year.

The Statement of Activities segregates the Synod's receipts and disbursements into the specific asset classification in which the transaction occurred. This approach shows (1) the extent to which the Synod is balancing the receipts and expenditures derived from its funds as well as (2) the net value of those funds which are available for the organization's use.

The Statement of Activities also shows transactions which are internal transfers of assets to support mission activities, e.g., taking funds from an investment account for use in supporting a ministry program. Please see the blue highlighted area on page 6 and the details on page 9.

Specific Changes Included in the 2026 Projected Budget

The proposed 2026 budget for the Synod of the Sun shows a total projected income of \$157,949 including allowances for distributions by the Grants and Scholarships Commission. This is the budget you are being asked to review and approve.

The changes proposed in the 2026 Synod budget vs. the 2025 Synod budget are highlighted in red. This detailed information is being provided to you now so we can stream-line the budget presentation process while being fully transparent in our presentations. If you have questions, please bring them to our Fall Assembly or contact me directly. Below is a summary of the proposed changes.

Page 6

- The blue highlighted amounts are those still being discussed with the Synod of the Sun's Foundation.
- Communication Services income was reduced to a more realistic number

- The Coordinating Team authorized keeping these previously distributed investment earnings in the investment funds. In 2025 these distributions totaled \$14,026, so this action decreased projected 2026 operating incomes (but the forgone income stays in the investment funds).
- See the notes on pages 2 and 3 regarding individual operating expense changes.

Page 7

- The Connecting Committee has not settled on their proposed activities for 2026. An unallocated budget line item of \$5,500 is included for 2026. The total for this Committee (\$9,500 is the same as in 2025).
- The line item for the GA Hospitality Suite is an accrual expense. We are beginning the practice of accruing (or setting aside) annual budgets so we can pay the costs of the General Assembly and the Youth Triennium in the years these events occur without having to "stretch" our annual budgets.
- The Equipping Committee has the responsibility to plan and host a proposed Synod School in 2026. We do not know what the projected costs of this Synod School will be. We are budgeting \$12,500 for 2026 plus the use of \$10,000 in carried-over 2025 Synod School funds (a total of \$22,500).
- The line item for the Hispanic Mission Ministries Network has been increased from \$3,000 to \$5,000 reflecting their increased activities.
- The line item for the Synod Youth Workshop has been increased from \$5,000 to \$7,500 reflecting additional costs charged by the University of Tusa.

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- The Synod HR Committee voted to increase the Synod Leader's Discretionary Fund from \$10,000 in 2025 to \$20,000 for 2026. To date the Synod Leader has only used \$605 of these funds in 2025.
- The HR Committee is recommending 2.8% COLA raises for staff totaling \$6,532 for 2026. An allowance of \$9,000 has also been added to reflect the anticipated additional costs from the Board of Pensions, Mitch Miller's SECA offset, and payroll taxes associated with these recommended salary increases.
- The combined line items for the Fall and Spring Assemblies plus the Leadership Gathering have been reallocated to better reflect actual costs.
- The General Assembly line item is one of the three accrual accounts (GA, GA Hospitality, and Youth Triennium) we have set up this year for future year costs.
- The line item for Bookkeeping Services is being reduced to reflect our efforts to streamline our account processes and shift more from the accounting firm to our Synod staff.
- Our Financial Review costs for 2025 (paid in 2026) will likely increase.
- We have reduced our Bank Fees line item to more accurately reflect our actual costs.
- The monthly fees charged by our APLOS accounting software were not included in the 2025 budget. We have corrected that oversight.
- We eliminated the Contingency line item and included an allowance for Miscellaneous Charges.
- There are mandated rate changes by the Board of Pensions. These additional costs are shown in the compensation lines for Mitch Miller and Thomas Riggs.

- The allowance for HR Committee costs has been reduced from \$2,000 in 2025 to \$1,000 in 2026.

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- We are projecting that our investment funds will increase by 8% in 2026 including both the income they generate and their increase share value.
- The Synod's annual budget commitment to the Synod Partnership for Disaster Recovery is drawn from investment funds in this Synod-Designated Fund.
- The contribution to the Hispanic Mission Ministries Network has been increased from \$10,000 to \$19,000 reflecting their increased activities and program impacts. The source of these budget expenditures is the Hispanic American Ministries Fund.
- The Albert Crisp Endowment Funds provide donor-directed quarterly payments to the Vera Woods Home, Goodland Academy, and the Presbyterian Children's Home.

Page 10

- The Gatewood accounts represented unrestricted funds held for general operations or missional expenses. There are two Gatewood Fund accounts. One account is an investment fund administered by the Texas Presbyterian Foundation. The other Gatewood account represents cash held by the Synod. The proposed 2026 Synod budget draws funds from the Gatewood cash balances.
- The first proposed Gatewood withdrawal is a \$4,000 accrual being set aside for the next Youth Triennium to be held in 2028.
- The second proposed use of the Gatewood funds is an allocation of up to \$19,000 in partial scholarships for the 2026 Synod Youth Workshop to be held at the University of Tulsa. The SYW leadership team is proposing to specifically reach out to students at the PanAmerican school in 2026. In 2025, the SYW used \$13,180 of their allowed \$15,000 in scholarship funds.
- The third proposed use of Gatewood funds to support the work of the Synod Partnership for Disaster Recovery. The Spring Assembly voted to match additional annual contributions to SPDR by our Presbyteries when such contributions exceed their 2021-2025 base amounts. The budget allocation for these matching funds was approved at \$20,000 per year.
- In 2025 we approved \$2,000 for use in providing event translation services. This amount has been reduced in the 2026 budget proposal, but note there are additional funds available in the Synod-Designated account.

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This page provides a pie-chart presentation of the uses the Synod of the Sun's proposed 2026 budget by operating category.

Synod Missions and Ministries

Friends, budget dollars are just numbers, and they can quickly become mind-numbing. What is most important is what are we doing with these dollars. Below are some highlights for you to consider how your Synod is working for God's Kingdom.

- **A fundamental reason for the existence of the Synod of the Sun is to organize and carry-out the mission and ministry work we can do together that the individual presbyteries could not do on their own.**

- The primary work of our four full and part-time staff members (Mitch Miller, Thomas Riggs, Tammy Stepka, and Bill Wiles) is to make sure our programs for mission and ministry are well-organized, effective, and impactful; build relationship bridges between our presbyteries and their churches; provide financial resources for our current and future operations; and respond to your questions and concerns.
 - Your Synod of the Sun dollars are targeted at making meaningful impacts through the following missions and ministries:
 - Supporting congregations and presbyteries with websites and newsletters \$ 89,000
 - Synod Partnership for Disaster Recover (SOTS+SPDR) \$110,000
 - The Synod Youth Workshop \$ 26,500
 - The Hispanic Mission Ministries Network and the Developing Tomorrow's Leaders Today Initiative \$ 39,000
 - Supporting Children and Youth Agencies \$ 12,000
 - Accruing costs to support GA and Youth Triennium \$ 8,500
 - Working allowance for a new Synod School \$ 22,500
 - Gatherings of leadership from all 11 presbyteries \$ 24,000
 - Travel between presbyteries and their meetings \$ 32,000
 - Projected Scholarships and Grants \$ 75,000
- | | |
|-------|-------------------------|
| Total | <u>\$418,500</u> |
|-------|-------------------------|

**Yes, we can make a real difference
when we pool our funds and work together!**

Synod of the Sun Presbyterian Church (U.S.A.), Inc.
Proposed 2026 Budgets

	2026 Change
	Spring Change

-----12.31.2025-----				-----Proposed 2026 Budget-----		
UnRestricted		Restricted	2025	UnRestricted	Restricted	
Funds	Funds	Totals	Budget	Funds	Funds	Totals
UnRestricted Incomes						
40001	Previous year roll-over funds	4,370	60,000	0		0
	Presbytery Contributions	73,822	80,000	85,000		85,000
42110	Unrestricted Mission Support (SOSFD)	222,250	222,250	258,000		258,000
42110	Administration Support (SOSFD)	80,000	80,000	88,000		88,000
42100	Contributions	675	500			0
42150	Special Contributions--Mission Presbytery	0	0	0		0
42210	PILP Interest Earned	2,455	3,500	3,500		3,500
	NCTC accrual	14,301	15,000	20,000		20,000
43100	Communication Services	131,790	74,500	90,000		90,000
	Gatewood Fund Distributions	0	0	0	1 see investments	0
	Ministry Reserve Distributions	0	0	0	1 see investments	0
	Year-End Reserves Distributions	0	0	0	1 see investments	0
Total Revenues		529,663	535,750	544,500	0	544,500
UnRestricted Expenses (See Detailed Expenses)						
61000	Connecting Expenditures	1,000	9,500	9,500		9,500
62001	Equipping	6,487	28,400	28,400		28,400
63000	Empowering	23,000	26,000	30,500		30,500
64001	Coordinating Team	137,589	107,750	121,250		121,250
65000	Personnel	382,449	363,000	384,299		384,299
66001	Grants and Scholarships (#61040)	22,143	25,000	25,000		25,000
66002	Representation	0	2,000	2,000		2,000
66003	Permanent Judicial Commission	0	1,000	1,000		1,000
90200	Depreciation	0	0			0
Total Expenses		572,668	562,650	601,949	0	601,949
OPERATIONAL FUNDS INCOMES		(43,005)	(26,900)	(57,449)	0	(57,449)
Transactions in Restricted/Unrestricted Cash Funds						
Unrestricted Cash Funds						
	Projected Unrestricted Funds Income			21,000		21,000
	Projected Use of Unrestricted Funds			(43,000)		(43,000)
Restricted Funds Incomes						
	Projected Synod-Designated Funds Income				36,000	36,000
	Projected Use of Synod-Designated Funds				(20,000)	(20,000)
	Projected Donor-Restricted Funds Income				90,000	90,000
	Projected Use of Donor-Restricted Funds				(100,000)	(100,000)
Reserve Funds Income/Uses				(22,000)	6,000	(16,000)
Projected Changes in TPF Investment Funds						
	Projected Increases in Value			67,369	170,739	238,108
	Projected Uses of Investment Funds			0	(51,000)	(51,000)
	New Additions to Investment Funds			0	0	0
Net Change in Value of Investments				67,369	119,739	187,108
Net Income Including Investments				(12,080)	125,739	113,659

1 Income left in funds
w/h/b \$14,026

Synod of the Sun Presbyterian Church (U.S.A.), Inc. Detailed Expense Budgets

Administration & Operations		-----12.31.2025-----			-----Proposed 2026 Budget-----		
		UnRestricted	Restricted	2025	UnRestricted	Restricted	Totals
Connecting Expenditures		Funds	Funds	Budget	Funds	Funds	
61080	Presbyterian Women	0		500	0		0
61100	Covenant Relationship Travel	0		2,000	0		0
61110	Lyon College	0		100	0		0
61120	Austin College	0		100	0		0
61130	University of Ozarks	0		100	0		0
61140	Schreiner University	0		100	0		0
61150	Trinity University	0		100	0		0
61160	Tulsa University	0		100	0		0
61170	PanAmerican School	0		100	0		0
61180	Austin Seminary	0		100	0		0
61190	Presby Children's Home & Service	0		100	0		0
61200	Evergreen Presby. Ministries	0		100	0		0
61210	Vera Loyd Home & Family	0		100	0		0
61220	Goodland Academy	0		100	0		0
61230	Mo Ranch	0		100	0		0
61240	Presby. Historical Society of SW	0		100	0		0
61250	Texas Presbyterian Foundation	0		100	0		0
61260	Multi-Cultural Youth Conf.	0		3,500	3,500		3,500
61302	Connecting Initiatives	1,000		1,000	0		0
61310	Critical Needs Fund	0		0	0		0
61330	GA Hospitality Suite (Accrual)	0		1,000	500		500
Budgeted but Unallocated					5,500		5,500
Totals		1,000	0	9,500	9,500	0	9,500
Equipping Expenditures							
61030	COM Event	0		0	0		0
61035	Development Courses	0		0	0		0
61060	Sexual Misconduct Training	(29)		3,000	3,000		3,000
61070	EP Forum	1,637		10,000	10,000		10,000
61270	Synod School	0		12,500	22,500		
	Carryover from 2025				(10,000)		12,500
61280	Clerk Forum	2,760		7,431	0		0
62030	CSP Operations (PT)	1,534		1,534	0		0
62060	Synod Marketing Materials	585		2,400	2,400		2,400
64160	Racial Ethnic Ministries	0		500	500		500
Totals		6,487	0	11,158	28,400	0	28,400
Empowering Expenditures							
61050	Network Nurture	0		5,000	5,000		5,000
61055	Hispanic Mission Ministries Network	3,000		3,000	5,000		5,000
61065	Raising Tomorrow's Leaders Today (additional funding from reserves)	10,000		10,000	10,000		10,000
	IMAGINE Event	0		0	0		0
63100	SPDR Extra Support (additional funding from reserves)	0		3,000	3,000		3,000
61270	Synod Youth Workshop	10,000		5,000	7,500		7,500
Totals		23,000	0	23,000	30,500	0	30,500

Synod of the Sun Presbyterian Church (U.S.A.), Inc. Detailed Expense Budgets

Administration & Operations		-----12.31.2025-----			-----Proposed 2026 Budget-----		
		UnRestricted	Restricted	2025	UnRestricted	Restricted	
Coordinating Team		Funds	Funds	Budget	Funds	Funds	Totals
61340	Moderator Expenses	1,016		1,016	1,000		1,000
62040	Computer Hardware	2,906		2,906	500		500
62050	Online Operations	5,297		5,297	5,000		5,000
62055	Online Processing Fees	412		412	250		250
62057	Synod Leader Discretionary Fund	605		605	10,000		20,000
64010	Stated Meeting, Fall	38,263		38,263	22,000		22,000
64020	Stated Meeting, Spring	13,992		13,992	7,000		15,000
64030	Leadership Gathering	4,481		4,481	5,000		5,000
64040	General Assembly (Accrual)			3,000	4,000		4,000
64050	Administrative Commission			1,000	1,000		1,000
64100	Other Committee Expenses	2,064		2,064	500		500
66000	Office Expenses			0	0		0
66010	Office Rent			0	0		0
66020	Telephone			0	0		0
66030	Postage	58		58	500		500
66040	Copiers			0	0		0
66050	Supplies	1,331		1,331	1,000		1,000
66060	File Retention/Storage	729		729	1,000		1,000
66070	Bookkeeping Services	48,140		48,140	22,500		22,000
66071	Audit Fees	8,000		8,000	12,000		12,000
66090	Insurance	7,882		7,882	7,000		7,000
66100	Bank Charges	1,030		1,030	1,000		1,000
66105	APLOS Fees	1,825		1,825	2,000		2,000
66110	Miscellaneous Charges			0	500		500
66120	Contingency			0			0
Totals		138,031	0	138,031	121,750	0	121,250
Personnel Expenditures							
65010	Synod Leader/SC Salary & House	108,121		108,121	111,178		111,178
65020	Synod Leader/SC BOP	48,323		48,323	40,200	*	40,200
65030	Synod Leader/SECA Offset	7,383		7,383	6,200	*	6,200
65040	Synod Leader/SC Prof Expenses	551		551	1,500		1,500
65050	Synod Leader/SC Prof Development	3,880		3,880	2,500		2,500
65510	Synod Leader/SC Travel	39,361		16,887	24,500		32,000
Synod Leader Totals		207,619	0	185,145	193,578	0	193,578
65110	Comm & Admin Coordinator Salary	64,384		64,384	64,885		64,885
65120	Comm & Admin Coordinator BOP	21,107		21,107	18,100	*	18,100
65130	Comm & Admin Coord. Payroll Taxes	4,594		4,594	4,500	*	4,500
65140	Comm & Admin Coordinator Prof Dev.	100		100	1,500		1,500
65520	Comm & Admin Coordinator Travel	1,331		1,331	2,500		2,500
Comm & Admin Totals		91,516	0	91,516	91,485	0	91,485
65170	Treasurer Salary	36,766		36,766	39,064		39,064
65180	Treasurer Payroll Taxes	2,813		2,813	3,000	*	3,000
	Treasurer Prof Expenses	979		979	2,000		2,000
	Treasurer Travel	2,448		2,448	2,000		2,000
Treasurer Totals		43,006	0	43,006	46,064	0	46,064
	Administrative Assistant Salary	22,033		22,033	24,672		24,672
	AA Payroll Taxes	1,686		1,686	3,500	*	3,500
Administrative Assistant Totals		23,719	0	23,719	28,172	0	28,172
65220	CSP Contract Staff	16,589		16,589	15,000		15,000
65410	HR Committee	0		0	1,000		1,000
	BOP, SECA Offset, Payroll Taxes				9,000	*	9,000
Personnel Totals		382,449	0	359,975	384,299		384,299

Budget 2026 TPF Projections

<u>codes</u>	<u>Unrestricted Investment Funds</u>	<u>Synod Designated Investment Funds</u>	<u>Donor Restricted Investment Funds</u>				
	Balance @ 6.30.25	Projected Increase @ 4%	Projected Value @ 12.31.25	Projected 2026 Growth @ 8%	Projected Withdrawals For Budget Year 2026 Fund Use	Amount	Projected Value @ 12.31.26
	686,123	27,445	713,568	57,085		0	770,653
	64,035	2,561	66,596	5,328		0	71,924
	59,562	2,382	61,944	4,956		0	66,900
				67,369			909,478
	15,574	623	16,197	1,296		0	17,493
	134,940	5,398	140,338	11,227	1	20,000	131,565
	86,358	3,454	89,812	7,185	SPDR Support Raising Leaders	19,000	77,997
	44,384	1,775	46,159	3,693			49,852
	134,988	5,400	140,388	11,231		7,000	144,619
	110,498	4,420	114,918	9,193	Children/Youth Children/Youth	5,000	119,111
	1,525,414	61,017	1,586,431	126,914			1,713,345
	2,861,876	114,475	2,976,351	238,108		51,000	3,163,459

1 The Synod is obligated to match up to \$20,000 in new presbytery SPDR contributions.

Reserve Funds Incomes

Synod of the Sun Presbyterian Church (U.S.A.), Inc.

		Available Balance at 9.30.25	Projected TPF Income	Projected PF Income	Projected Fund Use	Projected Amount	Balance 12.31.26
Unrestricted Funds							
31100	Gatewood Fund Balance	144,440	see investments		Triennium accrual	(4,000)	120,440
					SYW Scholarships	(19,000)	
					Possible SPDR Match	(20,000)	
31110	Ministry Reserve Balance	4,935	see investments				4,935
31120	Year-end Reserves	4,591	see investments				4,591
	PILP CD	100,000	stmt activities				100,000
		253,966	0	0		(43,000)	229,966
Synod Designated							
30121	Prof Dev--Riggs	5,072					5,072
31130	Disaster Assistance Fund	357					357
31140	Translation Fund	29,726			Korean/Hispanic	(1,000)	28,726
31150	Future Church	0					0
31180	Special Meetings	17,862					17,862
31190	Synod Leadership Travel	5,512					5,512
31220	COR Network	471					471
31222	CP Network	15,121					15,121
31250	Promotional Swag	1,957					1,957
31260	Network Reserves	30,121					30,121
31280	Presbytery Leader Formation	14,234					14,234
31300	International Mission Trips	800					800
31310	Mission Network Grants	0					0
32130	Opioid Crisis	500					500
32140	Network 4 Dismantly Racism	0					0
32150	Regional PDA	0					0
32155	ESL Scholarships	25,000					25,000
	Totals	146,733	0	0		(1,000)	145,733
Donor Restricted							
33130	David Robinson Fund--PF	1,744		900			2,644
33140	Seminary Scholarship	9,759	654				10,413
33150	Young Adult Volunteers	55,715	5,127				60,842
33160	Education Programs	290	513				803
33170	Peacemaking	2,865					2,865
33187	Aid for Pastors	11,758	3,449				15,207
33188	Church Extension	25,800	7,730				33,530
33189	National Missions in Texas	39,595	7,715				47,310
33200	Old Age Concerns	147,548	23,011				170,559
33210	Reserve for Higher Education	80,979	18,794				99,773
33220	Child & Youth Schroeder	0	1,950				1,950
	Child & Youth Schroeder--PF	0		242			242
33240	Viola Williams	545		12			557
33900	SOPF scholarship	13,000	16,193				29,193
	Totals	389,598	85,136	1,154		0	475,888
	Totals	790,297	85,136	1,154		(44,000)	851,587

Synod of the Sun

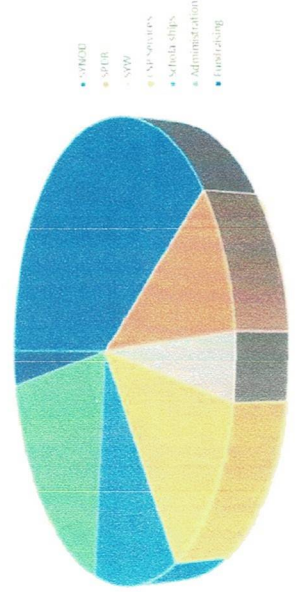
Projected 2026 Statement of Functional Expenses

Staff Costs:	PROGRAMMING					
	SYNOD	SPDR	SYW	CSP Services	Grants & Scholarships	Programming Totals
Synod of Sun						
Mitch Miller	131,676	20,258	2,026	6,077	10,129	170,166
	65%	10%	1%	3%	5%	84%
Thomas Riggs	1,830	1,830	1,830	68,614	1,830	75,933
	2%	2%	2%	75%	2%	83%
Bill Viles	1,382	1,382	461	461	921	4,606
	3%	3%	1%	1%	2%	10%
Tammy Stepka	2,817	282	282	282	282	3,944
	10%	1%	1%	1%	1%	14%
Contact Staff Expense				16,000		16,000
				91,433		91,433
Total Personnel	137,705	23,751	4,598		13,162	270,649

Expenses:	PROGRAMMING					
	SYNOD	SPDR	SYW	CSP Services	Grants & Scholarships	Programming Totals
Contracting Expenses	9,500					9,500
Equipping Expenses	28,400					28,400
Empowering Expenses						0
Network Nurture	5,000					5,000
Hispanic Ministries	15,000					15,000
SPDR Support		3,000				3,000
SYW Support			7,500			7,500
Coordinating Team						
General Administration						
SL Discretionary Fund	20,000					20,000
Fall Stated Meeting	22,000					22,000
Spring Stated Meeting	15,000					15,000
Leadership Gathering	5,000					5,000
General Assembly	4,000					4,000
Other						2,000
Reserve Funds						
Triennium accrual	4,000					4,000
SPDR match		20,000				20,000
SYW scholarships			19,000			19,000
Translation Services	1,000					1,000
General scholarships						
Projector reserves use						
Projector Investment use						
Totals for SOTS	31,000	20,000	31,098	91,433	88,162	575,049
	297,605	66,751				
	40%	9%	4%	12%	12%	77%

	EXPENSE ALLOCATIONS			
	SYNOD	SPDR	SYW	CSP Services
SYNOD	297,605			
SPDR		66,751		
SYW			31,098	
CSP Services				91,433
Scholarships				88,162
Administration				149,320
Fundraising				21,581
				745,949
				100%

Expense Allocations



SYNOD OF THE SUN
Financial Report Packet
For the Year Ended December 31.25

What is included in this financial packet:

Financial Statement Notes.....	1
Statement of Financial Position.....	3
Investment Funds Review.....	4
Statement of Activities.....	6
Expense Item Details.....	8
Use of Reserve Funds.....	10

Prepared by: William M. (Bill) Wiles
Treasurer, Synod of the Sun
2.14.26

A Cautionary Note

Friends, it pains me deeply to say this, but I cannot fully vouch for the accuracy of the December 31, 2025, financial statements for the Synod of the Sun. Why?

Because financial statements are based upon the records held in the accounting system. Our accounting records are maintained by the Sommerville & Associates CPA firm. For a variety of reasons, they have not been able to maintain our accounts on a current basis; so the accounting system cannot be fully relied upon to produce accurate numbers.

The result is that the Synod's year-end financial statements have to be considered to be incomplete. That's the bad news.

But there is a lot of good news:

- The Financial Review of the Synod's 2024 operations has been completed and there were no qualifications. See a copy of this document in the attachments.
- Almost all of the assets of the Synod are held by third-party entities (Pegasus bank and Chase bank, the Texas Presbyterian Foundation, and the Presbyterian Foundation). We receive monthly/quarterly/annual statements from them so we know where our funds are. The value of these funds is what is reported on the asset sides of our financial statements.
- I have requested time to go to the offices of the CPA firm and sit down with them to get our accounting records cleaned-up. The date has not yet been agreed-upon, but I am sure it will be soon.
- We are in the process of hiring a bookkeeping professional who can come to the Synod office for a few hours each week to keep our accounting system current. The CPA firm will still continue to actually pay our bills, handle our payroll, pay our credit cards, reconcile the bank statements, and review our accounts. We will just be taking the manual work in-house. I believe this will save us money as well as keep our information current. Our CPA firm is moving away from doing actual bookkeeping work, so they are encouraging us to take this action.

I have complete confidence in where our money is and how much we have. I am just concerned about the accuracy of the offsetting liabilities and fund equities as well as the operating incomes and expenses.

The Synod also has two other entities: the Synod Partnership for Disaster Recovery and the Synod Youth Workshop. While there is clean-up work to be done in these entities, I have a 95% confidence in the accuracy of the information presented in their annual financial statements.

We have a problem at the moment, but we have solutions in hand. You needed to know about both. All of these issues will get resolved.

The Synod and its two operating entities have solid financial foundations. All of the above will probably be cleared-up in the next 30-45 days, but that is then and this is now.

Thank you for your continued confidence in my efforts to get and keep the Synod's financial operations running in a first class, professional manner.

On to more positive information. This year my work goals include engaging people to write grant applications for some of our operations, develop an investment advisory team to make sure we are investing our funds properly, moving our SPDR checking account from Chase Bank to Pegasus Bank, improving the flow of financial information to our committees and commissions, and developing a closer working relationship with the trustees of the Synod of the Sun Foundation.

As a side note, early in the fall all of our entities we were bombarded with fraudulent checks. We did not lose any money and we have significantly strengthened our defensive wall through the use of the bill.com and Positive Pay software programs.

As always, I would appreciate any ideas or observations that you might have to improve our work with your money.

Thank you.

A handwritten signature in black ink that reads "Bill Wiles". The signature is written in a cursive, slightly stylized font.

William M. Wiles, Treasurer

Synod of the Sun
Statement of Financial Position
December 31, 2025

ASSETS		Balances at
Unrestricted Assets		12.31.25
<u>Cash Balances:</u>		
Pegasus Operating Account	89,188	✓
Pegasus Payroll Account	8,553	✓
Chase Operating Account	6,412	✓
NCTC Money Market	43,766	✓
NCTC Certificates of Deposit	531,037	✓
Total Cash Assets	678,956	
PILP Certificate of Deposit	100,000	✓
Gatewood Funds (TPF)	724,803	✓
Ministry Reserve Funds	67,645	✓
Year End Reserves	62,920	✓
Equipment, net	8,384	X
Accounts receivable	(2,962)	X
Total	2,318,702	
<u>Synod Designated Assets</u>		
Disaster Assistance	16,594	✓
Regional PDA	128,620	✓
MACC Trust	79,914	✓
MAPPA Scholarship	47,052	✓
Total	272,180	
<u>Donor Restricted Assets</u>		
Donor Restricted Cash		
Crisp Scholarship	138,316	✓
Crisp Endowment	114,706	✓
Munson & Kerr Scholarship	1,625,354	✓
Total	1,878,376	
Total Assets	4,469,258	
LIABILITIES		
Accounts Payable	0	X
Payroll Liabilities	3,335	X
Credit Card	10,163	X
Due from SYW	(37)	X
Due to SPDR	34,189	X
Total Liabilities	47,650	
FUND EQUITY		
Unrestricted Assets	2,271,052	X
Synod Designated Assets	272,180	X
Donor Restricted Assets	1,878,376	X
Total Fund Equity	4,421,608	
Total Liabilities & Fund Equity	4,469,258	

✓ = Confirmed balance
X = Unconfirmed balance

2025 Review of Synod of the Sun Investment Funds

For the Year Ended December 31, 2025

Unrestricted Funds

Texas Presbyterian Foundation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						</
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Synod Designated Funds

<u>Texas Presbyterian Foundation</u> 12233 Disaster Assistance Fund 54825	TPF Balanced Pooled Fund	Q1	14,384.71	(221.41)	132.28		-0.6%	14,295.58
		Q2	14,295.58	1,144.76	133.49		8.9%	15,573.83
		Q3	15,573.83	611.32	134.67		4.8%	16,319.82
		Q4	16,319.82	135.80	138.56			16,594.18
	TOTALS FOR 2025		14,384.71	1,670.47	539.00	0.00	15.4%	16,594.18
<u>Texas Presbyterian Foundation</u> 12112 Synod Regional PDA 55716	TPF Balanced Pooled Fund	Q1	143,389.27	(1,727.01)	899.73	(9,868.00)	-0.6%	132,693.99
		Q2	132,693.99	9,918.81	1,156.73	(8,829.00)	8.3%	134,940.53
		Q3	134,940.53	5,296.80	1,166.86		4.8%	141,404.19
		Q4	141,404.19	1,135.16	1,080.44	(15,000.00)	1.6%	128,619.79
	TOTALS FOR 2025		143,389.27	14,623.76	4,303.76	(33,697.00)	13.2%	128,619.79
<u>Texas Presbyterian Foundation</u> 12218 Hispanic American Ministries MAAC 50900	TPF Balanced Pooled Fund	Q1	80,121.17	(3,922.83)	220.16		#REF!	76,418.50
		Q2	76,418.50	9,694.77	244.82		13.0%	86,358.09
		Q3	86,358.09	5,378.51	200.27		6.5%	91,936.87
		Q4	91,936.87	301.39	175.33	(12,500.00)		79,913.59
	TOTALS FOR 2025		80,121.17	11,451.84	840.58	(12,500.00)	15.3%	79,913.59

Fund Description		Beginning \$		Portfolio		Income		Withdrawals	New Funds	Ending \$	Annual return	Net Change
				Gains								
Texas Presbyterian Foundation 12220 Hispanic American Ministries 50901 MAPPA	TPF Balanced Pooled Fund	Q1	41,626.04	-1248.19	184.01					40,561.86	-8.9%	
	Amended 7.16.25	Q2	40,561.86	3,629.18	193.41					44,384.45	9.4%	
		Q3	44,384.45	2,199.20	158.60					46,742.25	5.3%	
		Q4	46,742.25	133.33	176.25					47,051.83		
	TOTALS FOR 2025		41,626.04	4,713.52	712.27			0.00	0.00	47,051.83	13.0%	
Synod Designated Funds Totals			279,521.19	32,459.59	6,395.61			(46,197.00)	0.00	272,179.39	13.9%	(7,341.80)
TPF Balanced Pooled Fund		Q1	128,792.54	(1,311.42)	1,235.30			(1,750.00)		126,966.42	#REF!	
Texas Presbyterian Foundation 12225 Albert S Crisp Scholarship Fund #51736 Specified Beneficiaries Scholarship Uses		Q2	126,966.42	6,786.77	1,234.56					134,987.75	6.3%	
		Q3	134,987.75	3,593.69	1,208.98			(3,500.00)		136,290.42	3.6%	
		Q4	136,290.42	807.43	1,217.98					138,315.83		
	TOTALS FOR 2025		128,792.54	9,876.47	4,896.82			(5,250.00)	0.00	138,315.83	11.5%	
TPF Balanced Pooled Fund		Q1	103,850.70	966.13	(1,428.90)			(1,250.00)		102,137.93	-0.4%	
Texas Presbyterian Foundation 12223 Albert S Crisp Scholarship Children's #51737 Specified Beneficiaries Unrestricted Uses		Q2	102,137.93	7,394.71	965.13					110,497.77	7.9%	
		Q3	110,497.77	3,915.61	954.77			(2,500.00)		112,868.15	4.4%	
		Q4	112,868.15	879.77	957.71					114,705.63	1.6%	
	TOTALS FOR 2025		103,850.70	13,156.22	1,448.71			(3,750.00)	0.00	114,705.63	14.1%	
TPF Balanced Pooled Fund		Q1	1,408,941.76	(21,686.77)	12,957.11					1,400,212.10	-0.6%	
Texas Presbyterian Foundation 12235 Betsy Kerr Munson & John Steele 55474 Kerr Scholarship		Q2	1,400,212.10	112,125.66	13,076.02					1,525,413.78	#REF!	
		Q3	1,525,413.78	59,876.79	13,190.52					1,598,481.09	4.8%	
		Q4	1,598,481.09	13,301.00	13,572.08					1,625,354.17	1.7%	
	TOTALS FOR 2025		1,408,941.76	163,616.68	52,795.73			0.00	0.00	1,625,354.17	15.4%	
Donor Restricted Funds Totals			1,641,585.00	186,649.37	59,141.26			(9,000.00)	0.00	1,878,375.63	15.0%	236,790.63

TOTAL SOS FUNDS			2,683,056.39	305,582.28	93,380.82			(76,096.72)	0.00	3,005,922.77	14.9%	322,866.38
				New Investment Funds				Withdrawals				
								(76,096.72)				
								398,963.10				
								Change in investment values				
								Net Change		322,866.38		

Statement of Activities
Synod of the Sun Presbyterian Church (U.S.A.), Inc.
For the Year Ended December 31, 2025

OPERATIONAL ACTIVITIES		Funds		2025	
		Unrestricted	With		
Unrestricted Revenues		Funds	Restrictions	Totals	Budget
40001	Previous year roll-over funds	4,370		4,370	60,000 x
41000	Presbytery Contributions	73,822		73,822	80,000 x
42100	Contributions	675		675	500 x
42110	Synod of the Sun Foundation	302,250		302,250	302,250 ✓
42150	Special Contributions	0		0	0
42210	PILP Interest Earned	2,455		2,455	3,500 ✓
	Other Interest, NCTC accrual	14,301		14,301	15,000 ✓
43100	Communication Services	131,790		131,790	74,500 x
	Estha Nowling Scholarship Income	331		331	0 ✓
	Synod Assembly Offerings	361		361	0 ✓
		<u>530,355</u>	<u>0</u>	<u>530,355</u>	<u>535,750</u>
Unrestricted Expenses (See Detailed Expense Schedule)					
61000	Connecting Expenditures	1,000		1,000	9,500 x
62001	Equipping	6,487		6,487	28,400 x
63000	Empowering	23,000		23,000	31,000 x
64001	Coordinating Team	137,589		137,589	107,750 x
65000	Personnel	382,449		382,449	363,000 ✓
66001	Grants and Scholarships (#61040)	22,143		22,143	25,000 ✓
66002	Representation	0		0	2,000 ✓
66003	Permanent Judicial Commission	0		0	1,000 ✓
90200	Depreciation	0		0	x
	Estha Nowlin Scholarship funds	331		331	331 ✓
	Total Expenses	<u>572,999</u>	<u>0</u>	<u>572,999</u>	<u>567,981</u>
OPERATIONAL FUNDS INCOME		<u>(42,644)</u>	<u>0</u>	<u>(42,644)</u>	<u>(32,231)</u>

Statement of Activities
Synod of the Sun Presbyterian Church (U.S.A.), Inc.
For the Year Ended December 31, 2025

USE OF RESERVE FUNDS

Unrestricted Funds

Year-To-Date Income	20,900		x
Year-To-Date Disbursements	<u>(41,035)</u>	(20,135)	x

Synod Designated Funds

Year-To-Date Income	46,497		x
Year-To-Date Disbursements	<u>(52,615)</u>	(6,118)	x

Donor Restricted Funds

Year-To-Date Income	157,280		x
Year-To-Date Disbursements	<u>(188,096)</u>	<u>(30,816)</u>	x

Total Reserve Funds Incomes

(57,069) x

INVESTMENT FUND FLOWS

Unrestricted TPF Funds

Year-To-Date Income and Change in Value	114,317		✓
Year-To-Date Withdrawals	<u>(20,900)</u>		✓
Net Change	<u><u>93,417</u></u>	93,417	

Synod Designated TPF Funds

Year-To-Date Income and Change in Values	38,856		✓
Year-To-Date Withdrawals	<u>(46,197)</u>		✓
Net Change	<u><u>(7,341)</u></u>	(7,341)	

Donor Restricted TPF Funds

Year-To-Date Income and Change in Values	245,790		✓
Year-To-Date Withdrawals	<u>(9,000)</u>		✓
Net Change	<u><u>236,790</u></u>	<u>236,790</u>	
Total Investment Incomes		<u><u>322,866</u></u>	✓

EXCESS OF INCOME OVER DISBURSEMENTS

223,153

✓ = Confirmed balance

X = Unconfirmed balance

Statement of Activities
Expense Item Details
Synod of the Sun Presbyterian Church (U.S.A.), Inc.
For the Year Ended December 31, 2024

Administration & Operations		12.31.25	2025
Connecting Expenditures		Actual	Budget
61080	Presbyterian Women	0	500
61100	Covenant Relationship Travel	0	4,000
61110	Lyon College	0	100
61120	Austin College	0	100
61130	University of Ozarks	0	100
61140	Schreiner University	0	100
61150	Trinity University	0	100
61160	Tulsa University	0	100
61170	PanAmerican School	0	100
61180	Austin Seminary	0	100
61190	Presby Children's Home & Service	0	100
61200	Evergreen Presby. Ministries	0	100
61210	Vera Loyd Home & Family	0	100
61220	Goodland Academy	0	100
61230	Mo Ranch	0	100
61240	Presby. Historical Society of SW	0	100
61250	Texas Presbyterian Foundation	0	100
61260	Multi-Cultural Youth Conf.	0	3,500
61302	Connecting Initiatives	0	5,000
61310	Critical Needs Fund	1,000	2,000
61330	National Event Hospitality	0	1,500
Totals		1,000	18,000
Equipping Expenditures			
61030	COM Event	0	0
61035	Development Courses	0	0
61060	Sexual Misconduct Resources	(29)	3,000
61070	EP Forum	1,637	10,000
61270	Synod School	0 }	12,500
61280	Clerk Forum	2,760 }	0
62030	CSP Operations (PassThru)	1,534 }	0
62060	Synod/CSP Marketing	585	2,400
64160	Racial Ethnic Ministries	0	500
Totals		6,487	28,400
Empowering Expenditures			
61050	Network Nurture	0	5,000
61100	Hispanic Mission Ministries Network	3,000	3,000
	Raising Tomorrow's Leaders	10,000	10,000
XXX	Synod Partnership for Disaster Support	0	3,000
61270	Synod Youth Workshop + AV Equipment	10,000	10,000
Totals		23,000	31,000

Statement of Activities
Expense Item Details

Synod of the Sun Presbyterian Church (U.S.A.), Inc.
For the 6 Months Ended June 30, 2025

		6.30.25	2025
		Actual	Budget
Coordinating Team			
61340	Moderator Expenses	1,016	1,000
62040	Computer Hardware + subscriptions	2,906	500 x
62050	Online Operations	5,297	5,000
62055	Online Processing Fees	412	250
62057	Synod Leader Discretionary Fund	605	10,000
64010	Stated Meeting, Fall	38,263	22,000 x
64020	Stated Meeting, Spring	13,992	7,000 x
64030	Leadership Gathering	4,481	10,000
64040	General Assembly (accrual)		3,000
64050	Administrative Commission	0	1,000
64100	Other Committee Expenses	2,064	1,000
66000	Office Expenses	0	0
66010	Office Rent	0	0
66020	Telephone	0	0
66030	Postage	58	1,000
66040	Copiers	0	0
66050	Supplies	1,331	1,000
66060	File Retention/Storage	729	1,000
66070	Bookkeeping Services	48,140	25,000 x
66071	Audit Fees	8,000	8,000
66090	Insurance	7,882	7,000
66100	Bank Charges	1,030	1,000
66105	APLOS Fees	1,825	2,000
65420	New Leader Search	0	0
66110	Miscellaneous Charges	0	0
66120	Contingency	0	1,000
	Totals	138,031	107,750
Personnel Expenditures			
65010	Synod Leader/SC Salary & House	108,121	108,000
65020	Synod Leader/SC BOP	48,323	40,200
65030	Synod Leader/SC FICA Share	7,383	6,200
65040	Synod Leader/SC Prof Expenses	551	1,500
65050	Synod Leader/SC Prof Development	3,880	2,500
65510	Synod Leader/SC Travel	39,361	24,500 x
	Totals	207,619	182,900
65110	Comm & Admin Coordinator Salary	64,384	64,000
65120	Comm & Admin Coordinator BOP	21,107	18,100
65130	Comm & Admin Coord. Payroll Taxes	4,594	4,500
65140	Comm & Admin Coordinator Prof Dev.	100	1,500
65520	Comm & Admin Coordinator Travel	1,331	2,500
	Totals	91,516	90,600
65170	Treasurer Salary	36,766	38,000
65180	Treasurer Payroll Taxes	2,813	3,000
	Treasurer Prof Expenses	979	2,000
	Treasurer Travel	2,448	2,000
	Totals	43,006	45,000
	Administrative Assistant Salary	22,033	
	Administrative Assistant Payroll Taxes	1,686	
		23,719	27,500
65220	Temp Staff & Other Staff Expense	16,589	15,000
65410	Personnel Committee	0	2,000
	Totals	382,449	363,000

Synod of the Sun Presbyterian Church (U.S.A.), Inc.

USE OF RESERVE FUNDS

Transactions for the Year Ended December 31, 2025				
	Balance @ 1.1.2025	2025 Income	2025 Distributions	Balance 12.31.25
Unrestricted Reserves				
31100 Gateway Fund	175,663	17,710		152,338
Youth Triennium			(11,100)	
Oklahoma presbytery planning			(4,935)	
Tres Rios Border Ministry			(5,000)	
Mo Ranch Safety Improvement			(10,000)	
NOLA Immigrant assistance			(10,000)	
33100 Ministry Reserve	5,489	1,653		7,142
33110 Year-End Reserves	5,106	1,537		6,643
33120 Disaster Assistance Fund	357			357
Totals	186,615	20,900	(41,035)	166,480
Synod Designated Reserves				
SPDR Regional Funds	0	23,829		0
2025 Support			(20,000)	
2024 Supprt			(3,829)	
Prior year correction		9,868		0
Sent to SPDR			(9,868)	
MACC Trust Fund	0	12,500		0
Raising Tomorrow Leaders			(10,000)	
CPE Scholarship			(2,500)	
31140 Translation Fund	29,726			29,726
Solar Under the Sun	0	300		300
31180 Special Meetings	17,862		(568)	17,294
31190 Synod Leadership Travel	5,512		(2,300)	3,212
31220 COR Network	471			471
31222 Commissioned Pastor Network	15,121			15,121
31250 Promotional Swag	1,957		(122)	1,835
31260 Network Reserves	30,121			30,121
31270 Cross Cultural Intern	0			0
31280 Presby. Leader Formation	14,234		(1,500)	12,734
31310 Mission Network Grants	0			0
31300 International Mission Trips	800		(900)	
31300 Hondorus Trip, Springfield PC			(1,700)	
32130 Optoid Crisis	500		(228)	272
32140 Network for Dismantling. Racism	0			0
32155 ESL Scholarship Fund	25,000			25,000
Totals	141,304	46,497	(52,615)	135,186

Synod of the Sun Presbyterian Church (U.S.A.), Inc.
USE OF RESERVE FUNDS

		Transactions for the Year Ended December 31, 2025			
		Balance @	2025	2025	Balance
		1.1.2025	Income	Distributions	12.31.25
Donor Restricted Funds					
	Crisp Scholarship Fund	0	5,500.00	(7,000)	(1,500)
	Crisp Endowment Fund	0	3,500.00	(5,000)	(1,500)
33130	David Robinson Fund	1,743	903.00		2,646
33140	Seminary Scholarship Fund	9,758	610.00		8,422
	Miranda Dolive			(1,946)	
33150	Young Adult Volunteers	44,905	4,784		44,689
	YAV, New Orleans			(5,000)	
33160	Educational Programs	289	479		768
33170	Peacemaking	1,999			(1,501)
	Intercultural Youth, Mo Ranch			(3,500)	
33187	Aid for Pastors	11,758	3,218		14,976
33188	Church Extension and Development	25,801	7,213		21,314
	Pastor Retreat, Indian Nations			(1,700)	
	Kidom, Austin			(5,000)	
	Young Adult Volunteers			(5,000)	
33189	National Missions in Texas	50,407	7,198		49,105
	Mo Ranch			(1,750)	
	Oasis Center, San Angelo			(5,000)	
	Mo Ranch			(1,750)	
33200	Old Age Concerns	147,538	21,471		146,709
	FPC New Orleans			(5,000)	
	FPC Garland, TX			(4,000)	
	Berean Pres Church, NOLA			(3,500)	
	Presbyterian Center, Houston			(5,000)	
	Jean Marie Arkansas			(4,800)	
33210	Reserve for Higher Education	80,896	17,537		83,433
	University of Ozarks			(5,000)	
	Korean American Conference			(5,000)	
	John Knox Ranch			(5,000)	
33220	Child & Youth Schroeder	2,475	2,307		4,782
33240	Viola Williams Memorial	47	13		60
22900	SOSPF Scholarship Fund	13,000	15,150		13,650
	Colton Hedrick			(3,000)	
	Amanda McDonald			(6,500)	
	Taylor Kronberg			(5,000)	
Totals		390,616	89,883	(94,446)	386,053
Grand Totals		718,535	157,280	(188,096)	687,719

SYNOD PARTNERSHIP FOR DISASTER RECOVERY
Financial Report Packet
For the Year Ended December 31, 2025

What is included in this financial packet:

Statement of Financial Position.....	1
Reserve Funds Transactions.....	2
Statement of Activities.....	3
Notes to Financial Statements.....	4-5

Prepared by: William M. (Bill) Wiles
Treasurer, Synod of the Sun

Synod Partnership for Disaster Recovery
Statement of Financial Position
December 31, 2025

ASSETS

<u>Unrestricted Assets</u>		<u>Balance</u>
1001	Checking Account	123,478
1110	Money Market Funds	1 24,707
1115	Certificate of Deposit	1 150,000
	Cash Funds	298,185
2250	Due From Synod (net)	2 20,000
	Current Assets	318,185
<u>Investments:</u>		
1113	Regional PDA--Donor Restricted	3 98,680
1114	SPDR Money Market--SPDR Designated	4 18,466
<u>Other Assets</u>		
1532	Computer Equipment	5 2,020
1590	Accumulated Depreciation	(56)
	Total Assets	437,295

LIABILITIES

2250	Due to Synod	2,430
2500	Deferred Future Income	6 25,000
	Total Liabilities	27,430

FUND EQUITIES

3000	Unrestricted Funds	292,719
3102	SPDR Designated Funds	18,466
3100	SPDR Donor Restricted Funds	98,680
	Total Fund Equities	409,865

Total Liabilities & Fund Equities
437,295

2025 Review of Synod Partnership for Disaster Recovery

For the Year Ended December 31, 2025

Texas Presbyterian Foundation

SPDR MM
1114 55916

Fund Description	Beginning \$	Portfolio Gains	Income	Withdrawals	New Funds	Ending \$	Annual return	Net Change
<i>Money Market Fund</i>								
Q1	20,216.36		205.04			20,421.40		
Q2	20,421.40		196.23			20,617.63		
Q3	20,617.63		185.00	(2,500.00)		18,302.63	Note 8	
Q4	18,302.63		163.76			18,466.39		
TOTALS FOR 2025	20,216.36	0.00	750.03	(2,500.00)	0.00	18,466.39	3.7%	(1,749.97)

Texas Presbyterian Foundation

Synod Regional PDA--Donor
1113 55717

<i>TPF Balanced Pooled Fund</i>								
Q1	73,424.93	(1,282.07)	766.00		9,868.00	82,776.86	Note 7	
Q2	82,776.86	6,628.57	773.02			90,178.45		
Q3	90,178.45	3,578.77	790.66		2,500.00	97,047.88	Note 8	
Q4	97,047.88	824.00	807.54			98,679.42		
TOTALS FOR 2025	73,424.93	9,749.27	3,137.22	0.00	12,368.00	98,679.42	17.6%	25,254.49
TOTALS FOR ALL FUNDS	93,641.29	9,749.27	3,887.25	(2,500.00)	12,368.00	117,145.81		

Synod Partnership for Disaster Recovery
Statement of Activities
For the Year Ended December 31, 2025

		2025	2025
		Actual	Budget
Operating Incomes:			
Presbytery Contributions:			
4210	Arkansas	7,500	7,500
4215	Cimarron	0	2,000
4220	Grace	5,000	5,000
4225	Eastern Oklahoma	5,000	5,000
4230	Indian Nations	5,000	5,000
4235	Mission	5,000	5,000
4240	New Covenant	5,000	5,000
4245	Palo Duro	5,000	5,000
4250	Pines	5,000	5,000
4255	South Louisiana	5,000	5,000
4260	Tres Rios	2,500	2,500
Total Presbytery Support		50,000	52,000
4000	Contributions	550	0
4265	Synod of the Sun	20,000	20,000
4270	Presbyterian Disaster Assistance	70,000	70,000
4505	Interest Income--NCTC	926	
4506	Investment Fees--NCTC	(438)	
4600	Other Income	65	
4600	Cash Back Rewards	42	
Total Operating Incomes		141,145	142,000
Operating Expenses			
Executive Director:			
6000	Salary & Housing	59,288	72,450
6001	Board of Pension Payments	4,433	7,245
6010	Employer Payroll Taxes	4,505	5,700
6002	Retirement Savings Match	2,625	3,500
6005	Dependent Care FSA	3,750	5,000
6030	Professional Development	404	2,500
6032	Social Work Clinical Supervision	1,162	2,450
Executive Director		76,167	98,845
6050	Director Travel	4,825	29,000
6110	Communications	531	750
6111	Internet	628	1,000
6130	Bank Fees		250
6140	IT Subscriptions	1,231	1,750
6150	Office Supplies		500
6210	Equipment & Furniture (including write-off)	948	1,500
6310	Leadership Group	1,661	5,000
6410	Disaster Relief Support		0
6410	Leadership Search Team	500	
8099	Suspended	0	
8100	Depreciation	56	
Total Expenses		86,547	138,595
Operating Income		54,598	3,405
Changes in Investment Funds:			
9100	TPF Income	3,887	
9200	TPF Change in Value	19,617	
9300	TPF Withdrawals	0	
Net Change in Value of Investments		23,504	
Income Including Investments		78,102	

Note 7

Synod Partnership for Disaster Recovery
Notes to the Financial Statements
For the Year Ended December 31, 2025

Note 1 The Synod of the Sun maintains certificates of deposit and a money market fund with the New Covenant Trust Company, a financial arm of the Presbyterian Foundation. Interest earned on these accounts is held in the account until withdrawn from time-to-time. These funds are available to the Synod upon our request.

The original investment was \$150,000 in certificates of deposit and \$25,000 in a money market fund made in the 4th quarter of 2025. The results for 2025 are \$926 in income with \$781 being distributed, \$438 in fees and an accrued increase of \$64.

Note 2 The Synod received payments from some of our presbyteries for their annual support of the Synod Partnership for Disaster Recovery. However, the Synod failed to forward these 2025 SPDR payments as of the end of 2025:

Pines Presbytery	5,000
Arkansas Presbytery	7,500
Mission Presbytery	5,000
Tres Rios Presbytery	<u>2,500</u>
	<u>20,000</u>

Note 3 The use of these funds is limited to supporting the work of SPDR. The funds are invested with the Texas Presbyterian Foundation.

Note 4 This fund represents prepayments by some presbyteries of their SPDR commitments for future years. These funds are invested in money market funds administered by the Texas Presbyterian Foundation. As of December 31, 2025, the balances were:

New Covenant Presbytery	5,000	2025
New Covenant Presbytery	5,000	2026
Mission Presbytery	5,000	2026
Accrued interest	<u>3,466</u>	
	<u>18,466</u>	

Financial Notes continued on next page.

Note 5 During 2025 the laptop computer used by the SPDR leader was written-off and replaced by a new laptop. Computer equipment is depreciated on a three-year, straight-line basis. The amount of the original computer was \$2,844 less the accumulated depreciation of \$1,896 resulting in a write-off of \$948.

Note 6 Some presbyteries elected to prepay their SPDR commitments. These payments are held in a reserve and released into current income in respective years:

New Covenant Presbytery	5,000	2026
New Covenant Presbytery	5,000	2027
New Covenant Presbytery	5,000	2028
New Covenant Presbytery	5,000	2029
South Louisiana Presbytery	5,000	2026
	<u>25,000</u>	

These deferred reserves can also be transferred and held in the SPDR money market fund at Texas Presbyterian Foundation.

Note 7 In previous years a withdrawal of \$9,868 was mistakenly taken from the SPDR funds instead of the Synod's SPDR funds. This action has been corrected resulting in a \$9,868 in restored value to the SPDR investment account.

Note 8 When the SPDR accounts were originally established there was confusion on which funds were deposited where. This entry offsets the funds and brings them into proper balance.

SYNOD YOUTH WORKSHOP
Financial Report Packet
For the Year Ended December 31, 2025

What is included in this financial packet:

Statement of Financial Position.....	1
Statement of Activities.....	2

Prepared by: William M. (Bill) Wiles
Treasurer, Synod of the Sun
2.14.26

Synod Youth Workshop
Statement of Financial Position
December 31, 2025

Assets:

10100	Checking Account	36,486
	Accounts Receivable--Danny Jones	<u>4,528</u>
	Total Assets	<u><u>41,014</u></u>

Liabilities and Fund Equities:

Liabilities	<u>37</u>
--------------------	-----------

Fund Equities:

	<u>Unrestricted Funds</u>	
37110	General Fund	40,877
	<u>SYW Designated Funds</u>	
37120	Racial Ethnic Scholarship Fund	<u>100</u>
	Total Liabilities/Equity	<u><u>41,014</u></u>

Synod Youth Workshop
Statement of Activities
For the Year Ended December 31, 2024

INCOMES:**Operating Incomes:**

44710	Brad Phillips Memorial Income	1,003
47210	Synod of the Sun	10,000
47220	Grace Presbytery	7,500
47510	Other Donations	5,000
47910	North Texas Giving Day	10,975
47920	Interest earned	

Total Income34,478**EXPENSES:****Youth Workshop**

80100	University of Tulsa (room/board)	55,565
80190	Van Expense	350
81100	Leadership Travel	2,256
81200	Leadership Resources	1,390
81300	Leadership Meals	4,021
82200	Sound Equipment Rental	663
82300	Contract Meeting	184
82400	Medical Expense	382
82500	Marketing	687
82900	Theme Enabler	1,600
83100	Printing	470
83200	T Shirts	2,931
83300	Staff Supplies	462
83350	Registration Expense	538
84100	Service Project Expense	1,207
	Participant Refund	3,000
	Total Workshop Costs	<u>75,706</u>
47100	Less: Registration Fees	<u>(56,011)</u>
	Net Workshop Costs	19,695

Operations

66100	Bank Charges	0
66150	Dues & Subscriptions	1,556
80110	Spring Planning Team Meeting	3,425
80120	Fall Planning Team Meeting	2,621
82100	SYW Coordinator Contract	<u>9,000</u>

Operations16,602**Total Expenses**36,297**Expenses in Excess of Incomes**(1,819)**Pass-Through Income:**

47200	Offerings Received	1,184
84110	Offerings Distributed	<u>(1,184)</u>

Net0



**Synod of the Sun,
Presbyterian Church (U.S.A.), Inc.**
Irving, Texas

Financial Statements Together With
Independent Accountant's Review Report

December 31, 2024



RATLIFF + ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.
Financial Statements
December 31, 2024

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RATLIFF + ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Review Report

Synod of the Sun,
Presbyterian Church (U.S.A.), Inc.
Irving, Texas

We have reviewed the accompanying financial statements of Synod of the Sun, Presbyterian Church (U.S.A.), Inc. (a Texas nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Synod of the Sun and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Ratloff + Associates, P.C.

January 30, 2026

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Statement of Financial Position

December 31, 2024

	<u>2024</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 1,075,572
Investments	2,644,055
Receivables, net of allowance	<u>1,154</u>
Total current assets	<u>3,720,781</u>
Noncurrent assets	
Property and equipment	
Furniture and equipment	11,228
Less: accumulated depreciation	<u>(3,910)</u>
Net property and equipment	7,318
Endowment investments	<u>232,643</u>
Total noncurrent assets	<u>239,961</u>
Total Assets	<u><u>\$ 3,960,742</u></u>
Liabilities & Net Assets	
Liabilities	
Current liabilities	
Accounts payable	\$ 18,930
Total current liabilities	<u>18,930</u>
Net assets	
Without donor restrictions	1,811,496
With donor restrictions	<u>2,130,316</u>
Total net assets	<u>3,941,812</u>
Total Liabilities & Net Assets	<u><u>\$ 3,960,742</u></u>

See the accompanying notes and independent accountant's review report.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Statement of Activities

For the Year Ended December 31, 2024

	2024
Changes in net assets without donor restrictions	
Revenues	
Revenues without donor restrictions	
Presbyteries	\$ 114,829
Synod Foundation, unrestricted portion	347,478
General contributions and other income	148,316
Investment income, net	108,837
Partnership income	141,772
Total revenues without donor restrictions	<u>861,232</u>
Net assets released from restrictions	
Satisfaction of program restrictions	94,204
Total revenues	<u>955,436</u>
Expenses	
Programs	
Synod	206,586
SPDR	124,436
Synod Youth Workshop	83,564
Communication services	102,175
Grants and scholarships	172,905
Total program expenses	<u>689,666</u>
Support services	
General and administrative	149,045
Fundraising	26,474
Total support services expenses	<u>175,519</u>
Total expenses	<u>865,185</u>
Change in net assets without donor restrictions	<u>90,251</u>
Changes in net assets with donor restrictions	
Synod restricted contributions	86,625
Investment income, net	186,844
Net assets released from restriction	(94,204)
Change in net assets with donor restrictions	<u>179,265</u>
Change in total net assets	269,516
Net assets at beginning of year	<u>3,672,296</u>
Net assets at end of year	<u><u>\$ 3,941,812</u></u>

See the accompanying notes and independent accountant's review report.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program services					Support services		Total
	Synod	SPDR	Synod Youth Workshop	Communication services	Grants and scholarships	General and administrative	Fundraising	
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,439	\$ -	\$ 54,439
Depreciation	-	-	-	-	1,424	948	-	2,372
Dues and subscriptions	-	-	-	9,695	-	3,268	-	12,963
Grants and scholarships	2,574	3,919	-	-	144,428	-	-	150,921
Insurance	5,015	-	-	-	-	1,672	-	6,687
Marketing	-	368	150	-	133	367	-	1,018
Meetings and training supplies	44,918	5,165	-	-	-	1,721	-	51,804
Miscellaneous	-	25	-	-	180	14,253	-	14,458
Office	400	955	490	459	-	11,095	-	13,399
Payroll	141,518	98,186	10,093	92,021	18,540	58,598	26,474	445,430
Travel	12,161	15,818	-	-	8,200	-	-	36,179
Youth workshop supplies	-	-	72,831	-	-	2,684	-	75,515
Total expenses	<u>\$ 206,586</u>	<u>\$ 124,436</u>	<u>\$ 83,564</u>	<u>\$ 102,175</u>	<u>\$ 172,905</u>	<u>\$ 149,045</u>	<u>\$ 26,474</u>	<u>\$ 865,185</u>

See the accompanying notes and independent accountant's review report.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.Statement of Cash Flows
For the Year Ended December 31, 2024

	<u>2024</u>
Cash flows from operating activities	
Contributions and other income	\$ 852,836
Cash paid for operations and programs	<u>(851,132)</u>
Net cash provided (used) by operating activities	<u>1,704</u>
Cash flows from investing activities	
Purchases of investments	(185,659)
Proceeds from sale of investments	77,054
Purchases of property and equipment	<u>(7,205)</u>
Net cash provided (used) by investing activities	<u>(115,810)</u>
Net increase (decrease) in cash and cash equivalents	(114,106)
Cash and cash equivalents at beginning of year	<u>1,189,678</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,075,572</u></u>
Reconciliation of change in total net assets to net cash provided (used) by operating activities	
Change in total net assets	<u>\$ 269,516</u>
Adjustments	
Net (gain) loss on endowment and other general investments	(293,187)
Depreciation	2,372
Change in accounts receivable	11,322
(Gain) loss on sale of equipment	4,362
Change in accounts payable	<u>7,319</u>
Total adjustments	<u>(267,812)</u>
Net cash provided (used) by operating activities	<u><u>\$ 1,704</u></u>

See the accompanying notes and independent accountant's review report.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 1, Nature of the Organization

Synod of the Sun, Presbyterian Church (U.S.A.), Inc. (the “Synod”) is a 501(c)(3) Texas nonprofit corporation. Synod of the Sun is responsible for the life and mission of the Presbyterian churches throughout its four-state region and for supporting the ministry and mission of its 11 presbyteries as they seek to support the witness of their congregations, to the end that the churches throughout the region become a community of faith, hope, love, and witness.

The Solar Under the Sun (“SUS”) ideas and programs were originally developed as a mission effort of the Synod. Over the ensuing years the reach and impact of these programs grew to the point where they needed full-time attention. With the support of the Synod, SUS formed a separate organizational entity, elected their own board of directors, and began independent operations effective January 1, 2024. The Synod continues to encourage the work of SUS and has a continuing seat on the SUS board of directors.

Note 2, Summary of Significant Accounting Policies

The following is a summary of the Synod’s significant accounting policies consistently applied in the preparation of the accompanying financial statements:

Basis of accounting: These financial statements of the Synod have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles (GAAP) of the United States of America. Revenues are recognized when earned, and expenses are recorded when incurred.

Liquidity: The statement of financial position is classified to show subtotals for current assets and current liabilities as part of the Synod’s enhanced disclosure of liquidity. The Synod anticipates using current assets and satisfying current liabilities within one year of the statement date. Current assets, excluding inventory and prepaids (as applicable), represent financial assets available for general expenditure within one year of the statement date. Disclosures are presented for both the quantitative and qualitative aspects of liquidity and the availability of financial assets.

Revenue recognition: Revenues of the Synod are primarily derived from donor contributions and grants from supporters as well as investment income (see disclosure Notes 4 and 5). A portion of the Synod revenues is tied to the local economy. All contributions are considered available for the Synod’s general programs unless specifically restricted by the donor.

Amounts received that are donor restricted by time or purpose are reported as increases in net asset with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. However, contributions received with restrictions that are met in the same reporting period are reported as increases in net assets without restrictions. Receipts that are conditional on the occurrence of a future event, are recorded as deferred revenue until the condition has been met.

Investment income that is limited to specific uses by donor restrictions is also reported as increases in net assets without restrictions if the restrictions are met in the same reporting period as the income is recognized.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 2, Summary of Significant Accounting Policies (continued)

Net assets without donor restrictions: The Synod further disaggregates net assets without donor restriction into two subcategories:

- General unrestricted: Net assets that are neither subject to donor-imposed restrictions or self-imposed limits are general unrestricted.
- Internally designated: Net assets that are subject to the Synod's self-imposed limits by action of the governing board or its delegates are internally designated. These voluntary limitations allow the Synod to earmark net assets for a variety of needs that may arise. Such limits may also be lifted at any time in the future by resolution of the board or its delegates.

Net assets with donor restriction: The Synod further disaggregates net assets with donor restriction into two subcategories:

- Temporarily restricted: The Synod reports gifts of cash and other assets as with temporary donor restriction if they are received with donor stipulations temporarily limiting the use of the contributions and if the restrictions are not met in the period of receipt.
- Permanently restricted: The Synod reports gifts of cash and other assets as with permanent donor restriction if they are received with donor stipulations permanently restricting the contribution to investment but permitting the Synod to use part or all of the income derived from the investment for general or restricted purposes.

Programs: The Synod pursues its mission through the execution of the following major programs that are also the reported functional expenses of the Synod:

- Program activities:
 - Synod: provides leadership and organizational development programs to connect, equip, and empower Presbyterians.
 - Synod Partnership for Disaster Recovery (SPDR): provides care to communities adversely affected by crises and catastrophic events.
 - Synod Youth Workshop: provides youth and leadership development for high school aged students.
 - Communication services: provides consultation for mission interpretation, website, social media, and other services for mid councils of the denomination.
 - Grants and scholarships: The Synod's Grants and Scholarships Commission is empowered by the Synod to award grants and scholarships under the parameters established by the Synod from those restricted and non-restricted funds which have been assigned to the Grants and Scholarships Commission by the Synod.
- Fundraising: encouraging additional contributions and grants for the Synod and its programs.
- General and administrative: providing administrative support to the above functional areas

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates included in the financial statements are the allocation of certain expenses. The allocation of certain expenses is based on management's estimate of staff activities.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 2, Summary of Significant Accounting Policies (continued)

Cash and cash equivalents: For purposes of the statement of cash flows, the Synod considers highly liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and short-term investments held in a bank money market account are reported as investments instead of cash because the Synod maintains and invests those funds separately.

Financial instruments that potentially subject the Synod to credit risk include cash on deposit with a financial institution exceeding \$250,000 at various times during the year. The U.S. Federal Deposit Insurance Corporation insures amounts for up to \$250,000.

Allocation of expenses by function and nature: The costs of providing the various programs and other activities have been allocated and summarized on a functional basis in the statement of activities and on both a functional and a natural bases in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services, as well as the natural categories, benefited.

Noncash contributions: Contributed services are recognized as unrestricted revenues if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by contribution. Contributed services that do not meet these criteria are not recognized as revenue.

A substantial number of volunteers have also donated significant amounts of their time to the Synod's programs. However, these donated services are not reflected in the financial statements since these services do not meet the criteria for recognition.

Donated assets of equipment or supplies that are material are recorded at fair market value as revenue and to the appropriate asset or expense account on the date of receipt. In the absence of donor restrictions, donated assets are reported as unrestricted revenue.

Investments: All investments are measured at fair value based upon the exit price model, which is the price that would be received to sell the investment. Investment fees are netted within the investment income. These expenses are not material to these financial statements.

Fair value measurement: Fair value hierarchy is used to disclose the inputs to fair value measurement. This hierarchy prioritizes the inputs into three broad levels. A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement.

Income tax status: The Synod is a nonprofit organization that is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code as other than a private foundation, except on net income derived from unrelated business activities.

For the year ended December 31, 2024, the Synod has not conducted unrelated business activities that are material to the financial statements taken as a whole. Accordingly, no provision for income taxes is included in the financial statements. The Synod believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 2, Summary of Significant Accounting Policies (continued)

Property and equipment: Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Synod capitalizes assets with a cost greater than \$1,000. Repairs and maintenance are expensed as incurred unless they materially extend the useful life of the related asset, in which case they are capitalized and depreciated. When property and equipment is sold or otherwise disposed of, the asset and related accumulated depreciation are removed, and a gain or loss, if any, is included in operations. Depreciation is computed using a straight-line method over the estimated useful lives for furniture and equipment of 5 years.

Going concern considerations: The Synod analyzes the effect that current and future events, both internal and external, may have on operations so that the Synod may continue as a going concern (i.e., a viable organization). As of the date of this report, management has not identified a significant matter that, in its judgement, could materially threaten the ongoing operations of the Synod for at least one year from the date of the report on page one. However, if conditions change during the following year, the Synod may adjust certain activities or the general operational budget, as needed. See also the Liquidity disclosure for additional cash management strategies.

Note 3, Subsequent Events

The Synod has evaluated subsequent events through the date of the Independent Accountant's Review Report on page one, which is the date the financial statements were available to be issued.

Note 4, Investments

For the year ended December 31, 2024, investments are primarily in Texas Presbyterian Foundation Balanced Funds. In the fair value hierarchy, these funds are based upon level 2 inputs which are similar, observable inputs other than quoted prices in active markets

Note 5, Concentration and Related Party

The Synod is highly dependent on contributions received from the Synod of the Sun Presbyterian Foundation ("the Foundation"), as well as other organizations with whom the Synod is affiliated. The Foundation is a separate nonprofit organization and leadership of both organizations agree that the Foundation is not controlled by the Synod and, therefore, should not be consolidated with the Synod for these financial statements. However, the Foundation was organized to support the Synod, and approximately 40% of the Synod's unrestricted revenues are from the Foundation which totaled over \$347,000, for the year ended December 31, 2024.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 6, Net Assets

The details of the Church's net assets by categories at December 31 are as follows:

	<u>2024</u>
Net assets without donor restrictions	
General unrestricted	<u>\$ 177,265</u>
Internally designated	
Reserves	74,588
Undesignated reserves	941,199
Reserves - Board	19,746
Grants	1,300
Meetings	17,862
Networks	12,790
Professional development	5,072
Promotional	1,957
Synod of Youth Workshop (SYW)	42,797
Synod Partnership for Disaster Response (SPDR)	348,531
Regional SPDR position	143,389
Other	<u>25,000</u>
	<u>1,634,231</u>
Total net assets without donor restrictions	<u>\$ 1,811,496</u>

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 6, Net Assets (continued)

	<u>2024</u>
Net assets with donor restrictions	
Temporarily restricted	
MAPPA Fund Bal Hispanic American	\$ 35,226
Crisp Scholarship Fund - Endowment Earnings	78,792
Crisp Support Fund - Endowment Earnings	29,916
David Robinson Fund	1,744
Seminary Scholarship	9,759
Volunteers in Mission	55,715
Peacemaking	2,865
Aid for Pastors - Fund Balance	11,758
Church Extension and Development - Fund Balance	25,800
National Missions in Texas - Fund Balance	39,595
Old Age Concerns	147,548
Reserve for Higher Education	80,979
MACC Fund Balance	80,121
Munson & Kerr Scholarship Fund - Fund Balance	1,398,942
Other	7,621
	<u>2,006,381</u>
Permanently restricted	
Crisp Scholarship Fund - Endowment Corpus	50,000
Crisp Support Fund - Endowment Corpus	73,935
	<u>123,935</u>
Total net assets with donor restrictions	<u>\$ 2,130,316</u>

The Crisp Scholarship and Support Funds are endowment investment funds. See disclosure Note 8 for additional information.

The Munson & Kerr Scholarship Fund is restricted to the support of male and female students pursuing specific studies at specific educational institutions. The maintenance of specific original contribution amounts is not required, therefore it is not classified as an endowment fund for this report presentation.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 7, Liquidity and Availability of Financial Assets

The Synod's financial assets are current assets available for general expenditure within one year of the statement date.

As part of the Synod's liquidity management, it has a strategy to structure its financial assets to be available as general expenditures, liabilities and other obligations come due. The significant qualities of this strategy are as follows:

- The Synod sets its current budget on amounts projected to be received from the Foundation, its presbyteries, and its investment income for the following year.
- The Synod maintains general reserves and other unrestricted internally designated net asset funds that may be redirected and used as needed.
- The Synod invests cash in excess of daily requirements in investments to be used as needed.
- If liquidity becomes an ongoing concern, the Synod may elect to decrease its program budget in order to eliminate excess spending.

The Synod's financial assets are quantified as follows:

	<u>2024</u>
Current assets	\$ 3,720,781
Less: non-liquid assets	-
Less: those unavailable for general expenditures within one year, due to:	
Internal board designations	(1,634,231)
Donor restrictions, excluding endowment funds	<u>(1,897,673)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 188,877</u>

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 8, Endowment Investments

The Synod's endowment investments consist of two funds – the Crisp Scholarship Fund and the Crisp Support Fund – established for separate purposes. As required by GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Synod's disclosure of its interpretation of the laws that underlie net asset classification of donor restricted endowment funds follows:

The Synod is subject to the State Prudent Management of Institutional Funds Act (SPMIFA) and, thus, classifies amounts in its donor-restricted endowment funds as net assets with donor restrictions because those net assets are donor restricted until the Synod appropriates such amounts for expenditure. Most of those net assets also are subject to purpose restrictions that must be met before reclassifying those net assets to net assets without donor restrictions. The Synod has interpreted SPMIFA as not requiring the maintenance of purchasing power of the original gift amount contributed to an endowment fund. As a result of this interpretation, when reviewing its donor-restricted endowment funds, the Synod considers a fund to be underwater if the fair value of the fund is less than the sum of (a) the original value of initial and subsequent gift amounts donated to the fund and (b) any accumulations to the fund that are required to be maintained in perpetuity in accordance with the direction of the applicable donor gift instrument.

The Synod has interpreted SPMIFA to permit spending from underwater funds in accordance with the prudent measures required under the law. Additionally, in accordance with SPMIFA, the Synod considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: 1) the duration and preservation of the funds, 2) the purposes of the donor restricted endowment funds, 3) general economic conditions, 4) the possible effect of inflation or deflation, 5) the expected total return from income and the appreciation of investments, 6) the investment policies of the Synod.

Underwater endowment funds: From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or SPMIFA requires the Synod to retain as a fund of perpetual duration. Deficiencies of this nature are the result of unfavorable market fluctuations and continued appropriation. In such cases, the deficiency is temporarily offset by unrestricted net assets.

For the year ended December 31, 2024, the endowment funds were not underwater.

Return objectives and risk parameters: The Synod has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to donor objectives supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that the Synod must hold in perpetuity or for a donor-specified period. Under this policy, the endowment assets are invested in a manner approved by the Synod to produce results within a Balanced Fund with Texas Presbyterian Foundation. The Synod expects its endowment funds, over time, to provide income for special grants in accordance with donor restrictions.

Synod of the Sun, Presbyterian Church (U.S.A.), Inc.

Note Disclosures to the Financial Statements

December 31, 2024

Note 8, Endowments (continued)

Strategies employed for achieving objectives: To satisfy its long-term rate-of-return objectives, the Synod relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Synod targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending policy: The Synod has a policy of reviewing donor-restricted endowments activity quarterly. Accordingly, over the long term, the Synod expects the current spending policy to allow its endowment and investments to grow annually. The Synod's policy does not approve grant or scholarship spending from underwater endowment funds. For Synod designated investments, the Synod has a policy that permits spending from underwater investment funds, unless otherwise precluded by relevant laws and regulations. The Synod's Coordinating Team determines and approves what is spent from the investment funds on an as-needed basis during its regular meetings.

The Synod's disclosure of its endowment net asset composition and change during the year by type of fund for the year ended December 31, 2024, follows:

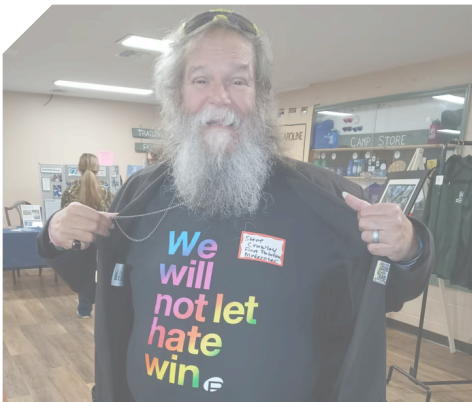
	Crisp Scholarship Fund	Crisp Support Fund	Total
Donor-restricted endowment funds 2024:			
Original donor-restricted gifts & amounts required to be maintained in perpetuity	\$ 50,000	\$ 73,935	\$ 123,935
Accumulated investment gains	78,792	29,916	108,708
	<u>\$ 128,792</u>	<u>\$ 103,851</u>	<u>\$ 232,643</u>
Endowment net assets, beginning of year 2024	\$ 117,565	\$ 93,501	\$ 211,066
Investment return, net	11,227	10,350	21,577
Contributions	-	-	-
Appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year 2024	<u>\$ 128,792</u>	<u>\$ 103,851</u>	<u>\$ 232,643</u>

Serving Christ

The Communication Services Plan of the Synod of the Sun

A ministry to and for the
Presbyterian Church (USA)

to the
of
Peaks



The Communication Services Plan of the Synod of the Sun

A ministry to and for the Presbyterian Church (USA)

Synod of the Sun

Presbytery of Arkansas

Mission Presbytery

Pines Presbytery

Presbytery of South Louisiana

Eastern Oklahoma Presbytery

Indian Nations Presbytery

New Covenant Presbytery

Synod of Lakes and Prairies

Synod of the Southwest

Presbyterian Programs

Assoc. of Mid Council Leaders

Presbyterian Leadership Formation
Program

Presbyteries

Twin Cities Presbytery

Snake River Presbytery

Presbytery of Northern Kansas

Presbytery of Southern Kansas

Missouri Union Presbytery

Grand Canyon Presbytery

de Cristo Presbytery

Mountain Laurel Presbytery

Presbytery of Coastal Carolina

Central Florida Presbytery

Presbytery of Peaks and Plains

Presbytery of Wabash Valley

Presbytery of South Alabama

St. Augustine Presbytery

Notes:

We have 27 partners from four
time zones.

We generate between 8 and 12
newsletters or flyers per week.

We generate an average of 100
social media posts per week.

Synods

Synod of the Covenant

Synod of South Atlantic

Synod Partnership for Disaster Recovery “SPDR” Report
Synod of the Sun Assembly
February 2026

The SPDR Leadership Group consists of:

- Kathy Lee-Cornell (2025), Presbyterian Disaster Assistance
- Matt Miles (2022), Tres Rios Presbytery
- Julia Farrell (2025), Pines Presbytery
- Richard Williams (2022), Presbytery of South Louisiana
- Cheryl Pennington (2024), Indian Nations Presbytery
- Bill Wiles (2025), Synod Treasurer
- Mitch Miller (2024), Synod Leader and Stated Clerk, Synod of the Sun.

The SPDR Leadership Group met for an in-person meeting on October 14, 2025 in New Orleans, LA. Members of the Leadership Group will next meet virtually on March 4, 2026.

The SPDR Presbytery Liaisons Team consists of:

- Ray Stephens, Presbytery of Arkansas
- Jim Ellor, Grace Presbytery
- Sandra Murray, Mission Presbytery
- Tim Schlais, Oklahoma Presbyteries
- Charley Shurtz, Presbytery of New Covenant
- Joe Gambill, Palo Duro Presbytery
- Nancy Bergeron, Pines Presbytery
- Rebecca Lovingood, Presbytery of South Louisiana
- Mike Burnett, Tres Rios Presbytery

SPDR hosts quarterly virtual Liaisons Calls to check in with each presbytery and share any relevant information and resources among the team. The SPDR liaisons met virtually on February 2, 2026 and will next meet on May 11, 2026. SPDR liaisons’ goals for 2026 are:

1. to establish active disaster committees in each presbytery to facilitate communication between the SPDR, the presbytery, and congregations before/during/after disasters;
2. to update congregations’ contact information in each presbytery, so SPDR and presbytery disaster committees can communicate directly with church leaders;
3. to increase liaison representation to two representatives per presbytery;
4. to update written guidelines of role descriptions, establish expectation of two-year renewable liaison service terms, outline system processes, and list basic resources for SPDR liaisons;
5. to coordinate an in-person training meeting for Fall 2026.

SPDR continues to provide regular communication through “*The SPDR Web*” blog and the Synod of the Sun e-newsletter. **Please be sure to subscribe** by entering your email on the pop-up box on the www.synodsun.org website.

SPDR engages in macro-level community organizing efforts by attending **Voluntary Organizations Active in Disaster “VOAD”** regional and statewide meetings in Texas, Oklahoma, Arkansas, and Louisiana. SPDR and local church leaders attend **Long-Term Recovery Group “LTRG” meetings**, which support recovery efforts and meeting unmet needs following disasters. SPDR strives to continuously learn about disaster preparedness and share helpful training and resources with the Synod of the Sun as much as possible. SPDR will be attending several **disaster response conferences** this spring with other disaster recovery partner agencies, with the hope of bringing new evidence-based practices, training, and resources from the professional field of disaster recovery, back to the Synod of the Sun, so that congregations can be provided access to this information.

SPDR collaborates closely with **Presbyterian Disaster Assistance “PDA”** and assists presbyteries in applying for a variety of grants, including initial, long term recovery, resilience, church damage assistance grants. SPDR additionally offers emotional/spiritual support and disaster preparedness trainings and resources as needed to local congregations.

SPDR attends **presbytery disaster response team “DRT” meetings** and is collaborating with presbytery leaders and SPDR liaisons to develop disaster response teams in every presbytery. Each active DRT has engaged disaster response work in areas of focus that are specific to their region, and SPDR liaisons assist in sharing resources from these areas of expertise between various presbyteries.

In 2025, the Synod of the Sun experienced several disasters across eleven presbyteries. Presbyterian Disaster Assistance and the Synod’s Grants Commission awarded a total of **\$160,500 in disaster assistance funds**. See the included 2025 Year-In-Review report for more information.

Winter Storms Update:

In 2026, SPDR supported the whole Synod of the Sun to prepare for and respond to the Jan. 23-28 **winter storms**. Meteorological updates and NOAA forecast images from the Jan. 21 Texas Gulf Coast Regional VOAD meeting were shared through the Synod e-newsletter to encourage churches to prepare for coming storms. SPDR received great feedback from several churches and presbyteries that this advance notice helped many churches adequately prepare for the storms, and minimal damages were reported. AR-DRT reported every church they called to check on had seen SPDR’s warning message, and no damages were reported for their presbytery. SPDR hopes to continue strong communication, to bring statewide resources to support and prepare local congregations, and to collaborate with presbytery disaster response teams to check on local churches during, and in recovery efforts following, disasters.

During the storms, SPDR called to check on congregations within areas affected by power outages, per public data online, and connected presbyteries with PDA initial assistance grants for winter storm recovery.

2026 previous and upcoming visits & presentations:

- Jan 4: Preaching, First Presbyterian Church of Kerrville, TX
- Jan. 4-6: Synod Leadership Retreat at Mo-Ranch
- Jan 6: Visit to Schreiner University, Kerrville, TX
- Jan. 11: Preaching, Fires Presbyterian Church of Copperas Cove, TX
- Jan. 12-14: Visit to Presbytery of South Louisiana, New Orleans, LA
 - Visited Rev. Kathy Lee-Cornell for SPDR handoff, disaster recovery leaders, Pointe-Au-Chien tribe, YAVs, Okra Abbey, a historic cemetery, and Jefferson Presbyterian Church's Food Bank
- Feb. 16: Grace Presbytery Small Churches' Zoom Gathering
 - Presentation on church safety planning, with Jeff Hampton from FPC Copperas Cove
- Feb. 20-21: Tri-Presbytery Meeting, Stillwater, OK
 - SPDR 1-hour presentation & supporting presbytery clean-up kit mission project
- Feb. 22-24: Synod Assembly Meeting, Irving, TX
 - Collaborating with Grace DRT for their brief "ALICE: What's it about?" mini training
 - Installation service as SPDR Director, evening of Feb. 23
 - SPDR 1-hour presentation
- Feb. 26: Grace Presbytery Meeting, Flower Mound, TX
 - Brief SPDR introduction & tabling with Grace DRT
- March 6-7: Mission Presbytery Meeting, Cuero, TX
 - Questioning by COM/Presbytery for ordination approval
- March 9-10: 2026 Disaster Summit, hosted by the Lt. Governor of Louisiana, Baton Rouge, LA
- March 13-14: Arkansas Presbytery Meeting at the University of the Ozarks, Clarksville, AR
- March 20-21: Young Adult Conference at Mo-Ranch
 - Preaching at worship service & serving on planning team
- April 6-8: Commissioned Pastors' Retreat at Mo-Ranch
 - Presenting about church disaster planning
- April 12-16: PDA Annual Conference at Zephyr Point, Lake Tahoe, NV
- May 1-2: Tri-Presbytery Meeting, Oklahoma City, OK
- May 4-7: National Voluntary Orgs. Active in Disasters (VOAD) Conference, Reno, NV

Respectfully submitted,

Libby Janes, Director of the Synod of the Sun Partnership for Disaster Recovery

Synod Leader and Stated Clerk Report: February, 2026 Synod Assembly

Last Fall we welcomed our new Director of the Synod Partnership for Disaster Recovery, Libby Janes to the staff. She is quickly proving to be more effecting and invaluable than we expected. We look forward to her installation into the position at our Spring Assembly in Irving. Now that we fully staffed and I look forward to continuing the work of strengthening the mission and ministry of the Synod of the Sun in 2026 and beyond.

Again, we are thankful to our sisters and brothers in Grace Presbytery for their willingness to provide the Synod office space in the Presbyterian Mission Center in Irving. Their gracious (pun intended) support of the synod is not only invaluable but truly meaningful and Spirit affirming.

The Stated Clerks will be meeting immediately following this Assembly to review presbytery minutes for 2025.

The offer of covenant partnership from Sinodo Nacional del Noroeste is being explored. Many thanks to the Rev. Carlos Baldez who has been serving as a liaison. His help has been invaluable in moving the process forward. We hope to have covenant for your review and approval soon.

I have continued with my goal to strengthen the synod relationships with our covenant partners, inter-acting when possible with Partner events and leadership.

In early January (4th through the 6th) we held the annual Synod Leadership Retreat at MO Ranch. At this gathering we examined the work of the synod over the past year, and reset our synod priorities for 2026. What follows are the top priorities we have set for our work in the coming year.

- **Focus on Commissioners** - build better scaffolds for Commissioner success: enabling support through training/orientation, setting expectations, clarity around roles and responsibilities, connection to passions and gifts, recruiting and retention.
- **Racial Equality and Intercultural Communities** – commit resources to race equity and relations across synod committee and commission functions. Foster healthier relationships with intercultural communities.
- **Commissioned Pastors and Smaller Congregations** – support Commissioned Pastors and support presbytery conversations seeking collaboration around CPs. Facilitate connections and support for smaller congregations across the synod.
- **Grow Synod Youth Workshop** – work to grow Synod Youth Workshop by 20%, focused on racial diversity and expanding participation to all presbyteries.
- **Campus Ministry Network** – create and enable a new Campus Ministry Network by tapping into the resources of our existing Covenant Partners.
- **Officer Training** – Share approaches and resources for officer training.
- **Fulling Functioning Committees** – supporting the work of synod committees with resources and fuller commissioner and at large membership.

- **Review and Operations Manual** – review the synod Operations manual, updating policies and procedures.
- **HMMN** – continue to support the growth and expansion of Hispanic Mission and Ministry Network initiatives.
- **SPDR** – continue to expand the vision of the Synod Partnership for Disaster Recovery, supporting the creation of disaster response teams in every presbytery.
- **Strengthen Spirituality** – promote energy, intelligence, imagination and love by becoming a more prayerful and Spiritually motivated synod.

These are certainly not all that we will be doing, and there are many other important tasks, both required by our charge as a synod and those we have always found the need to do. But with so much on our plate and so many challenges facing the Church, we felt it necessary to give some guidance and focus on our efforts and that of the synod staff in the coming year.

Some of the Synod Leader's Activities since the last assembly:

- Attended presbytery meetings in Oklahoma, Palo Duro, Tres Rios, and Grace Presbyteries
- Attended the online EP Forum gatherings
- Represented the SOTS and participated in the board meeting of the Pan-American School in Kingsville, TX
- Led the Synod Leadership Retreat at Mo Ranch
- Hosted the Fall Gathering of the PCUSA Synod Executives in Dallas
- The first five people to give the name of the first Synod in America and the year founded (within 10 years) get choice of prize
- Attended the Annual Gathering of the Association of Partners in Christian Education (APCE) in Pittsburgh
- Participated in one ordination service
- Attended HMMN gathering in San Antonio.
- Driven over 4600 miles and flew another 2400 miles.

Upcoming Dates:

March	6 Mission Presbytery Meeting (Cuero, TX)
	7-8 Mission Presbyterian Women's Retreat (Mo Ranch)
	13-14 Synod of the Sun Presbyterian Women Gathering (Irving, TX)
	23-26 PCUSA Synod Clerks Gathering (Irving, TX)
April	6-10 Flourishing in the Spirit (Gilmont, TX)
	21 Austin Seminary Visit
May	1-2 Oklahoma Presbyteries (OKC)
	14-15 Pan-American School Board Meeting

16 Pan-American School Graduation
June 22- July 2 227th meeting General Assembly of the PCUSA

2026 promises to be a busy and exciting year. I will continue to attend as many presbytery meetings as possible and continue to preach when invited, and strengthen our ties with covenant partners.

I welcome your questions, suggestions, input, encouragement, and prayers.

Your Servant in Christ,

Mitch Miller

Border Ministries Report for Synod of the Sun 2026 Spring Meeting

In October of 2025, the Rev. Mitch Miller, Synod Leader/Stated Clerk for the Synod of the Sun received a letter dated, 10/02/2025, from President Pbro. Felipe Barandiaran S. and Secretary Pbro. Ramon Antonio Garcia Sanchez. The topic of the letter was two-fold; to send greetings and to propose exploring the possibility of reestablishing a relationship of mutual mission and ministry and re-unification of forces to collaborate once again in working together as synod siblings along the Mexican and U.S border. The letter informs Rev. Miller a desire and an agreement that was reached at their last Synod meeting held in Zacatecas, Zacatecas, within the National Presbyterian Church of the Divine Savior, to have a rapprochement and resume fraternal and working relations in border synods; specifically El Sínodo Nacional del Noroeste (National Synod of the Northeast) and The Synod of the Sun.

The letter also conveys a deep desire to continue in the creation of social and mercy projects, as well as education on common topics such as the Church and its development, support for vulnerable sectors of society, and the educational aspects, as well as the Mission of the Church.

With the above in mind, the letter concludes with an invitation and a proposal to meet in Ciudad Juárez, Chihuahua, at the end of October of this year, 2025.

The invitation was gladly accepted and arrangements were made to meet as proposed. On 10/27/2025, the Reverends Mitch Miller, Lemuel Garcia, Matthew Miles, and Lydia Hernandez Tricky met with President Pbro. Felipe Barandiaran S. in Ciudad Juarez with a reciprocal visit to the fall Synod of the Sun assembly by President Pbro. Felipe Barandiaran S. held at First Presbyterian Church in El Paso, TX on 10/29/2025.

The vision of reestablishing covenant between the two bordering synods; the Synod of the National Presbyterian Church of Mexico Noroeste and Synod of Sun PCUSA was welcomed by all leaders in attendance. Consequently, it was mutually agreed to continue in dialogue.

A verbal agreement was reached to continue to explore the possibility of reestablishing collaborative work between the two international synods.

During the last day of the Synod of the Sun assembly, it was voted upon to ask the Rev. Dr. Carlos Baladez to assist in facilitating the dialogue in an attempt to reestablish the vision of fellowship and shared ministry between these two border sister synods.

Rev. Baladez and President Pbro. Barandiaran held their first meeting through Zoom on 12/15/2025. It was agreed upon to work on a new covenant agreement drawing from the previous 2007 Covenant Agreement.

A follow-up meeting between Rev. Baladez and President Pbro. Barandiaran has been set for 02/17/2026 to review a new tentative covenant agreement.

Respectively submitted,

Rev. Dr. Carlos Baladez

Tentative Covenant of Agreement
Between
The Noroeste Synod of the National Presbyterian Church of México
And
The Synod of the Sun of the Presbyterian Church (U.S.A.)

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The following is a proposal to re-establishing a working ministerial relationship.

In the name of God our Creator, Christ our Redeemer, and Holy Spirit our Sustainer:

- We affirm our mutual call to give faithful expression to the unity of the Church that is beyond any human boundaries.
- We state our conviction that by engaging in mission together we will share with one another God's love and grace that crosses all national, political, cultural, and economic barriers.
- We express our hope that the partnership between our two Synods may contribute to further the reign of God among our presbyteries and congregations.

In light of these declarations we propose to establish a covenantal relationship between the Synods Noroeste of the National Presbyterian Church of Mexico and the Synod of the Sun of the Presbyterian Church (U.S.A.), for a period of four years, and at two years reevaluate the goals and relationship, beginning in March, 2026. It is our earnest desire that this relationship will lead us into living as sibling, members of the household of God, even though we may be from different countries, cultures, languages, and we may have different ways of worshiping the One Triune God.

To this end, we covenant together to:

- be in active prayer for each other
- communicate with, listen to, and learn from each other
- share faith journeys
- support each other's mission
- witness to God's reconciling work of love with each other
- To encourage presbyteries along the Border to re-establish and strengthen their binational relations and to seek agreements between both ecclesiastical bodies

Mission Activities and Actions

The following mission activities and actions mutually identified have the purpose of strengthening our bi-national Synod relationship:

- o **Exchange delegations of our church leaders.** Representatives of each Synod will attend each other's assemblies once a year. Pastors of the two synods will be invited to participate at annual continuing education events. Women's, Men's, and Youth organizations will also be extending invitations for participation at their annual gatherings.

o **Share communication through each synod's publications.** To learn more about each other's mission, articles will be published in each of the synod's official papers and websites.

o **Correspond with each synod's institutions, organizations, congregations and presbyteries who are interested.** Each synod's institutions, organizations, congregations and presbyteries will be invited to appoint a liaison person to be in communication with their counterparts.

o **Develop and plan events of mutual interest and concern.** Acknowledging that Jesus Christ unites us and gives us courage to be active participants in this relationship and witness to our faith, we commit to engage in dialogue on both sides of the border about issues of common interest, such as immigration, human rights, church revitalization, evangelism, and discipleship as we celebrate together bi-national gatherings.

o **Exchange of ministerial, Christian education, evangelism, and liturgical resources.** Each synod will invite their presbyteries to participate in the sharing of those resources with congregations in the two synods interested in learning about the mission and church work in a different cultural context.

o **Establish a dialogue between our theological and educational institutions.**

Invite conversations to be held between Austin Seminary and Seminario

Saul Tijerina, and Pan American School and churches in Sinodo del Noroeste. Encourage seminary students from Mexican seminaries to participate in summer internship programs with Synod of the Sun's presbyteries. Encourage Covenant Partner Colleges and Universities to consider recruiting students from across synod lines.

o **Commitment to alleviate and help resolve the difficult situation of our migrant siblings.** The issues of migration and just and humane immigration reform requires our urgent attention and intervention. Therefore, we commit ourselves to offer orientation in advocacy for the rights of migrants, doing the same on both sides of the border.

o **Recognize welcoming congregations.** Lift up and train congregations to be welcoming and supportive of Presbyterians currently living away from home in another country, and encourage home churches to work with synods and presbyteries to guide members toward congregations where they can be in community with siblings in Christ.

o **Encourage presbyteries to develop relationships across borders.** Support and develop common ministries, encourage the exchange of congregational leadership, and when possible, granting permission to labor within the bounds of each other's presbyteries.

o **Encourage presbyteries to develop cross-border relationships.** Support and develop joint ministries, foster the exchange of congregational leadership, and, where possible, grant permission to work within the boundaries of their respective presbyteries.

SINODO DEL NOROESTE

Date

SYNOD OF THE SUN

Date

**Synod of the Sun
Coordinating Team Report
Spring Assembly
February 23-24, 2026**

What an honor it is to serve as your Coordinating Team Moderator for 2026!
What an honor it is to serve with these amazing, dedicated servants of God!
And that includes our amazing staff members – Mitch, Tammy, Libby, Bill, and Thomas!

Our Coordinating Team is made up of the moderators of each committee and commission. They serve tirelessly and faithfully, meeting monthly – sometimes more – to provide dedicated leadership between our two Synod Assemblies each year.

This year's Coordinating Team members are:

Rev. Ronald (Ron) Fike, Synod Moderator

Rev. Karen Rogers, Synod Vice Moderator

Rev. Scott Campbell, Human Resources

Rev. Lynn Hargrove, EP Forum

Rev. Molly Casteel, Equipping Committee

Leah McFadden, Empowering Committee

Rev. Polly Williams, Moderator, Connecting Committee and Grants and Scholarships Commission

Rev. Princeton Abaraocha, Moderator, Committee on Representation

We met in early January at MO Ranch to review the work of the Synod and to establish goals for the coming year. Those are detailed in Mitch's report, so I won't repeat them here. They can be found on page 22 of Packet A.

The Synod Coordinating Team approved the following actions on behalf of the Synod Assembly since our Fall Assembly meeting in October.

- Approved Bill Wiles, Synod Treasurer's request to explore hiring a part-time bookkeeper to reduce costs charged by our accounting firm.

- Approved a nominating task group to assist in making recommendations to fill vacant committee and commission positions.
 - Tradition is that CT serves as the Nominating Committee; recommend a task force of 5-6 people that would work with Mitch to determine what we need; one person from each of four states; including the Moderator of PW. They will determine needs for forms, etc. but staying on top of what the needs are and working with Presbyteries. They will be doing the leg work for the CT and will report back to CT. There are still positions to fill on the Synod PJC. Please let us know if you, or someone you know, would be willing to fill these positions.

- **Approved the following people to serve on the nominating task force; PJC and Grants and Scholarships Commission; pending approval at the Spring Synod Assembly**
 - **Nominating Task Force:** PW- Meg Garver; AR – Jesse Gonzales; LA – Loretta Credo; OK – Kristi Rodgers; TX – Seth Saathoff
 - **Synod PJC:**
 - class of 2027** - Stewart Smith (A-MM-W)
 - class of 2029** - Bill Blew (INP- ME – W)
 - Grace Kim (TR-FM – K)
 - _____ (P)
 - _____ (SL)
 - class of 2031** - Gerry Tyer (G – MM – W);
 - Graciela Munoz (M-FE -H)
 - _____(NC)
 - _____(C)
 - **Grants and Scholarships Commission:**
 - **Linda Trueblood (SL – FE – B)**

- Approved spending up to \$3,500 for the purchase of a computer and printer for Libby Janes, SPDR Director.

- Approved gifting Kathy Lee-Cornell her computer in appreciation for all her service to the Synod.

- Approved booking contract with Camp Gilmont for lodging, meals, and meeting space for the Flourishing in the Spirit Commissioned Pastors/Small Church Retreat scheduled for April 6 – 10, 2026.
- Approved the agenda for the Spring Assembly.

We look forward to working with you and for you as we continue the work of the Synod of the Sun.

Blessings and peace,

Sharon Curry, Commissioned Pastor

Coordinating Team Moderator, 2026

Empowering Committee Report
Synod of the Sun Spring Assembly 2026

The Empowering Committee is pleased to continue with the work of 2025 and beyond. We are grateful that all of our members from last year are serving and are delighted to welcome new member Arthur Herman. We are especially grateful for the inspiring leadership of 2025's moderator, Rev. Dr. Carlos Baladez. Thankfully, Carlos will be serving on our committee as an at-large commissioner. The moderator for 2026 is Leah McFadden and the Vice-Moderator is Ben Davidson.

The Empowering Committee will once again focus on supporting all our networks with special emphasis on the goals set by Synod of the Sun Leadership for 2026. One of the highlights of 2025 was the renewal of our relationship with our brothers and sisters in the R. Sinodo Nacional Del Noroestes. Carlos is leading the effort to complete a covenant agreement with them as we explore ways to work alongside each other and expand opportunities for Border Ministry.

The committee will continue to support and focus on Hispanic Ministries Mission Network (HMMN) and Youth and Young Adult Ministries. The HMMN report of their many accomplishments and goals for 2026 is attached. The Synod Youth Workshop (SYW) report is also attached. Continued efforts to grow the conference in participation, racial and geographic diversity are a priority. The committee will also be working on creating a Campus Ministry Network. Ed Wolf will serve as our liaison to the Dismantling Racism Committee and Leah McFadden and Jerry Boles will serve on the Human Resources Committee.

We are looking forward to working together to God's glory in 2026.

Respectfully Submitted,

Leah McFadden
Moderator, Empowering Committee

Synod Youth Workshop Report
Spring Assembly 2026

"May the Lord be with you" is the theme for Synod Youth Workshop 2026. The conference is July 13 - 18 at the University of Tulsa in Tulsa, Oklahoma. We are excited to hear God's word through this Star Wars theme from the Book of Numbers! Participants are youth entering 9th grade through just graduated seniors and adult sponsors. Cost for the conference is \$450. Registration is now open. As always, our goal is to provide a nurturing, safe space for all participants to feel the presence of the Holy Spirit as they grow in love and faith.

Rev. Michael East, Senior Pastor of FPC Norman is our keynote speaker. Michael holds degrees from Austin College and Austin Presbyterian Theological Seminary. He is married and the father of three young children. Michael is working with our youth planning team to present our daily large group sessions. This year we have 8 youth on our planning team.

The SYW Leadership Team would like to express our gratitude for the \$19,000 awarded by Synod of the Sun for scholarships. We also ask that everyone aid us in promoting the conference and letting potential participants know that scholarships are available. We are grateful for the continued support of our Synod as we strive to increase participation from all presbyteries.

May the Lord be with You!

Respectfully Submitted,

Leah McFadden
SYW Leadership Team
Moderator Empowering Committee



To our esteemed colleagues in the work of our Lord Jesus Christ: Peace and blessings to you!

God continues to pour out an abundance of blessings upon the Hispanic Ministries Mission Network (HMMN) of the Synod of the Sun! Below please find a summary of activities since HMMN's March 2025 Annual Meeting at Austin Seminary.

Workshops

Are You There?

Sept. 6, 2025, Emmanuel PC, San Antonio

This workshop looked at technology and how to use it in our churches. Presentations addressed equipment, social media presence and accuracy of information. The discussion flowed into the question: Can your congregation be found virtually – or physically? The final presentation reviewed how to file a statistical report.

Are You There, Now?

Oct. 4, 2025, Emmanuel PC, San Antonio

Participants looked at HMMN's IT equipment and discussed their congregations' technology needs. There was a long Q & A session, and participants learned how church records can be stored online using Google. Finally, participants learned about applying for grants and scholarships from their respective presbyteries.

Technology and Travel Grants for churches that attended workshops

\$1,000 Technology Grants were awarded to:

- First Presbyterian Church, New Braunfels
- Memorial Presbyterian Church, San Marcos
- Emmanuel Presbyterian Church, San Antonio
- Emmanuel Presbyterian Church, Farmers Branch
- El Buen Pastor Presbyterian Church, Austin
- Iglesia Cristiana Latina Presbiteriana, Houston

A total of \$1,000 in travel grants were given to attendees of September and October Workshops who traveled 100 miles or more.

Encuentro Regional / Regional Gathering

Re-Imagining Hispanic Ministries: November 13-16, 2025, Emmanuel PC, San Antonio

This event was sponsored by PCUSA and came about because of RSG-05 (<https://pcusa.org/news-storytelling/news/2024/7/3/racial-equity-advocacy-committee-members-celebrate-passage-rsg-05>). Our meeting was the third of six Encuentros.

- Participants: 27
- Special Guests: Synod Leader Mitch Miller and Transitional General Presbyter Rev. Bobby Musengwa of Mission Presbytery.
- Presenters: Rev. Dan Gonzalez Ortega, Ph. D.; Rev. Dr. Jorge Abdala; Rev. Edwin Andrade; Rev. Marissa Galvan Valle; Rev. Marieles Barreto; Rev. Rosa Miranda
- PCUSA presented HMMN with translation equipment (microphone and headsets)

Funding

Mission Presbytery's Administrative Commission for Church Development and Vitality (ACCDV) has awarded \$20,000 to HMMN for developing websites for Hispanic Presbyterian churches in Mission Presbytery.

In September, the Empowering Committee authorized a \$10,000 grant from the Synod's MACC fund (Mexican American Coordinating Council).

Total 2025 Synod funding to HMMN: \$23,000.

Ambassador Visits

HMMN's Developing, Empowering Leaders (DEL) committee continues to visit our congregations and promote our Leadership Development Workshops. Churches visited in the past year are:

Nazareth, San Angelo (6/01/2025)
Gethsemane, Kingsville (6/08/2025)
Iglesia Cristiana Latina, Houston (6/29/2025)
Juan Marcos, Houston (6/29/2025)
RGV churches, Brownsville (8/02/2025)

Central TX Convención, Austin (10/19/2025)
RGV Convención, Brownsville (11/01/2025)
Segunda, Harlingen (11/02/2025)
Sinaí, Laredo (1/04/2026)

HMMN Website – www.hmmnetwork.org

Austin Seminary student Yoan Zamora has created HMMN's website and new logo; Yoan also manages our social media accounts – Facebook and Instagram – and serves as HMMN's webmaster.

Meditations

Every week a meditation, written by Co-Moderator Elect Larry Sears and translated by Yoan Zamora, is posted on the HMMN Facebook page and emailed to HMMN family and friends.

Annual Meeting at Austin Seminary: April 24-25, 2026

- Theme: Yesterday, Today, Tomorrow / Ayer, Hoy, Mañana
- Preacher for Friday night worship: Rev. Dr. Jesús Juan "Jesse" González
- Saturday Keynote Speaker: Rev. Dan González-Ortega, Ph.D. (Co-Moderator of the National Hispanic Caucus)
- Saturday presentation: Rev. Dr. Isabel Vélez-Rivera, History of Hispanic churches in the Presbytery of New Covenant
- Cost: \$70

Hispanic Presbyterian Women's Conference at MoRanch

- September 25-27, 2026
- Theme: Tapestry of Grace... Woven by God/ Tapíz de gracia... tejidas por Dios
- 45th Conference Anniversary!

Challenges

HMMN recognizes that we will need to take events/workshops to our HMMN congregations, as many members are not able to travel to Central Texas. A Youth Leadership Workshop was planned for Jan. 2026 at John Knox Ranch, but the event was cancelled because of increased immigration enforcement in the Kyle and Buda area. This event has been rescheduled for late February and will be held in Houston.

Goals for 2026

On January 10, 2026, HMMN's Developing Empowering Leaders (DEL) committee met at Austin Seminary and set the following goals:

1. www.hmmnetwork.org – Finalize the HMMN website and begin promotional campaign in Feb. 2026. Announcements will be shared with the Synod and all 11 presbyteries. HMMN also has a new logo and Instagram account.

2. Hold Education Workshops / Talleres Educativos in three different presbyteries: Grace, New Covenant and Arkansas (Members of Grace Presbytery are planning an event in late Spring).
3. Workshop Letter. Send a list of *HMMN's Developing Tomorrow's Leaders Today* workshops and introductory letter to our congregations, asking churches to review and see if any workshops could benefit their congregations. Upon request, HMMN can schedule the desired workshop(s) at a date/time convenient for their congregation and send presenters to the churches.
4. Report on HMMN activities at presbytery meetings.
5. Create an HMMN brochure/info card to share at presbytery meetings.
6. Invite Everlasting Hope (Taylor) and Faith/Fe (Lockhart) to participate in project to build simple websites for churches, using grant funds from Mission Presbytery's Administrative Commission for Church Development and Vitality grant and talents of HMMN's webmaster, Yoan Zamora.
7. Hold 2026 Annual Meeting at Austin Seminary on April 24-25.
8. Work with one of our partners (perhaps Austin Seminary or Synod of the Sun) to be able to receive online donations on behalf of HMMN.
9. Continue the HMMN Ambassador program of visiting Hispanic Presbyterian churches throughout the Synod.

HMMN would like to thank the Synod for its continued support and prayers, and we look forward to seeing where and how the Holy Spirit calls us to serve in 2026.

Bendiciones,

Lisa Almon and Estela Sifuentes
HMMN Co-Moderators



Photo from HMMN's
DEL Committee meeting at
Austin Seminary, 1/10/2026





Hispanic Ministries Mission Network (HMMN) of the Synod of the Sun Goals for 2026

On January 10, 2026, HMMN's Developing Empowering Leaders (DEL) committee met at Austin Seminary and set the following goals:

1. www.hmmnetwork.org – Finalize the HMMN website and begin promotional campaign on Feb 1, 2026. Announcements will be shared with the Synod and all 11 presbyteries. HMMN also has a new logo and Instagram account, along with our Facebook Group.
2. Hold Education Workshops / Talleres Educativos in three different presbyteries: Grace, New Covenant and Arkansas (Members of Grace Presbytery are planning an event in late Spring).
3. Workshop Letter. Send a list of *HMMN's Developing Tomorrow's Leaders Today* workshops and introductory letter to our congregations, asking churches to review and see if any workshops could benefit their congregations. Upon request, HMMN can schedule the desired workshop(s) at a date/time convenient for their congregation and send presenters to the churches.
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6. Invite Everlasting Hope (Taylor) and Faith/Fe (Lockhart) to participate in project to build simple websites for churches, using grant funds from Mission Presbytery's Administrative Commission for Church Development and Vitality grant and talents of HMMN's webmaster, Yoan Zamora.
7. Hold 2026 Annual Meeting at Austin Seminary on April 24-25.
 - a. Theme: Yesterday, Today, Tomorrow / Ayer, Hoy, Mañana
 - b. Friday night preacher: Rev. Dr. Jesus Juan "Jesse" Gonzalez
 - c. Saturday morning: Keynote speaker: Rev. Dr. Dan Gonzalez Ortega; presentation by Rev. Isabel Rivera-Velez – History of Hispanic Ministries in the Presbytery of New Covenant
8. Work with one of our partners (perhaps Austin Seminary or Synod of the Sun) to be able to receive online donations on behalf of HMMN.
9. Continue the HMMN Ambassador program of visiting Hispanic Presbyterian churches throughout the Synod.

Respectfully submitted by Lisa Almon
Co-Moderator of HMMN

Synod of the Sun

Equipping Committee Report 2/13/26

Zoom Meetings since last Assembly: 13 January 2026 | 10 February 2026

ATTENDEES

Tim Blodgett, , Martha Bumpas , Molly Casteel , Danita Nelson , Laurie Barker , Loretta Credo

Sandra Watson , Kristy Rodgers

Guests: Thomas Riggs, Mitch Miller, Sharon Curry

Excused: Maggie (Margaret) Alsup , Chris Lee

FOR YOUR ATTENTION

*We ask you to provide **feedback** on your presbyteries' offerings for equipping members and groups, whether through roles or as individuals. We are also seeking your input on where the synod could offer helpful content and in which contexts. This will be on paper (and perhaps by electronic document). **Please respond and be in touch if you have other thoughts after the assembly.** The committee membership is listed above; use it to find a conversation partner.*

NOTES

1. We left El Paso with a clear purpose for the Equipping Committee to guide our 2026 work. Our WHY is to **Expand Equity and Access to Opportunities and Resources in the Synod**. That frame helps us determine what offerings to prioritize and how we offer them. We agreed that learning occurs through both experience and exposure. Physical **gatherings** are one way to deliver content. We determined that when we gather, we should always record the event and edit the videos into modules for flexible use in other settings, including remote/virtual, self-guided, and elements that presbyteries can draw on for their training. Interest in capturing the trainings that are already happening, as well as developing new ones. Wide interest in tapping covenant partners and Christian Educators to improve offerings. We confirmed with Thomas that video editing is a capability the CSP can provide to support these efforts.
2. We received some responses to our inquiries in El Paso, and after the meeting. Based on that feedback, we developed a **scope/rubric** for a more extensive survey. We are working

with partners in Grace Presbytery to shift from our rubric to a survey draft instrument. We continue to seek **feedback** on this ongoing project.

3. We elected **Molly** as our chair for 2026. We have maintained a quorum at every meeting since the last assembly and celebrated this accomplishment.
4. Those attending had no changes for the 2026 meeting schedule. We will review it again in person in case any new members have a conflict. The **2026 meeting schedule** (until further notice) is **on the 2nd Tuesday at 5:00 pm Central Time via Zoom**.
5. **CSP Update Feb 10** - Thomas shared that the Mt. Laurel Presbytery website has been launched (the Lehigh and Lackawanna sites will be closed soon). In the pipeline are the Snake River Presbytery (Kendall and Boise) and Southern Alabama. His team continues to produce 10-12 newsletters/week and 80-100 social media posts/week. Lindsay is primarily doing all the website builds and updates. They hope to move her from contract to part-time employee as Thomas will be on sabbatical in July and August of 2026.
6. Registration for the Commissioned Pastor and Small Church Event **“Flourishing in the Spirit Retreat”** is now open. The [link](#) was shared in the chat. The event is **April 6-10** at **Camp Gilmont** in Gilmer, TX. That location changed since our fall assembly. **Kristy** is our representative on the planning team.
7. **Molly** attended the Synod Leadership Retreat in January.
8. The committee is keen to take greater ownership of website content for equipping. That work is yet to start.
9. The committee has the leadership of any equipping events for the Synod and has access to the budget for an in-person event.

NEXT MEETING'S AGENDA

The next meeting is scheduled for **Monday, February 23, 2026, at 3:15 pm Central Time in person**. Anticipated agenda/actions:

- **Report Prep** - feedback seeking
- **Synod Priorities review** and fleshing out related goals for EC.
- An update about the **CP Event** in April, any actions needed from EC
- **CSP** update
- **Calendar/Schedule** discussion
- Any new business that emerges.

Synod of the Sun - *Connections Committee*



Report

Monday, February 23 and Tuesday, February 24 2025

I am collaborating with Princeton Abaraoha and Diana Smith who served with me in 2025 AND I AM SO THANKFUL, to propose updates to our web page.

Mitch and Carlos Baladez have been working with the **Presbyterian Pan Am School** to revise the covenant language addressing concerns raised at the El Paso Assembly regarding outdated terminology.

Mitch and Synod Treasurer Bill Wiles are working with the **Presbyterian Historical Society of the Southwest** to mutually sign a current covenant.

We invite you to join us in holding **Andy Odom** and his family in hearts, thoughts and prayer. Recently retired, he served as the representative to the Board of Trustees to the **University of the Ozarks** on behalf of the Synod of the Sun before ANY could imagine his mother and younger members of his family would survive the July 4th 2025 floods in Hunt and surrounding areas but their property would not. Flood waters destroyed a beloved residence that had been in his family for generations.

He has stepped back from the board temporarily.

Defining Covenant Partnership

We've been challenged to articulate what it means to be a covenant partner. As a starting point, I offer this quote from the PC(USA) 219th GA Social Witness Policy, *Living through Economic Crisis: the Church's Witness in Troubled Times*:

"COVENANT IS THE NAME FOR HUMAN COMMUNITY DEFINED BY THE INDIVIDUAL'S COMMITMENT TO THE WELLBEING WITHIN THE COMMUNITY... WE ACKNOWLEDGE THAT SHALOM—THE PEACE THAT GROWS OUT OF JUST AND LOVING RELATIONSHIP WITH ONE ANOTHER AND WITH GOD—IS ROOTED IN OUR ACTUAL INTERCONNECTEDNESS AND INDEPENDENCE."

For our purposes, we must also address and define:

- Historical denominational ties and roots of covenant relationships;
- Current partnerships with other Reformed traditions; and
- The role of individuals who, per the covenant, serve on boards of trustees/directors of Synod partners.

As we look to future Synod gatherings, we consider the invitation list and are in the process of updating our contact information. Options include:

Representatives currently serving on partner boards; One representative per covenant partner; and/or

Only those whose covenant will be mutually signed at the meeting.

Feedback Welcome

Your input on the covenant definition and meeting participation is appreciated.

Yours in Christ, **Polly Williams**

The Rev. Miss Polly Warren Williams - Moderator, Synod of the Sun Connecting Committee 2026

pollywarren@icloud.com

214/740-0122

Synod of the Sun –

Grants and Scholarships Commission



Report

Monday, February 23 and Tuesday, February 24 in Irving

Grants and Scholarships update:

Our first meeting of 2026 took part over two days. We met Thursday, February 5, 2025 and needed additional time which concluded over zoom on Tuesday, February 10, 2026.

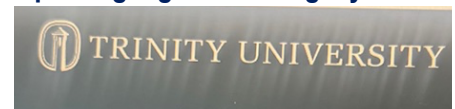
Traditionally, we meet four times throughout the year though under Mitch's leadership, we appreciate time to meet at Synod gatherings.

Our first meeting of the year is actually for the consideration of Fourth quarter considerations: and the early receipt for Synod of the Sun Presbyterian Foundation scholarship consideration.

We are strengthened this year with returning voting members Todd Freeman and Lynn Hargrove. Also, Lisa Almon representing HMMN, with our synod leader and synod treasurer – Mitch and Bill provide invaluable insight when considering best use of available funds. ALWAYS grateful for any generosity, of course, we strive to respect donor or prior synod placed restrictions and keep an eye on stewardship, not all of our line items receive quarterly income.

In 2026, we welcome the input, enthusiasm, connections and familiarity with our Synod of SPDR's director, Libby Janes.

WE (meaning YOU) as we represent you, are awarding a **KERR MUNSON** scholarship for the first time in years. This family has been hoping and expecting a generous legacy to be awarded annually to Presbyterian students studying education and pre medicine related courses at Austin College and Trinity University.



To date, in 2026, we have awarded: \$20,600.00

Yours in Christ, Polly Williams
The Rev. Miss Polly Warren Williams
Moderator, Synod of the Sun Connecting Committee 2025 and
Chair, Grants and Scholarship Commission 2025
pollywarren@icloud.com

214/740-0122