

EXHIBIT A

Funds are donated to or allocated to Net Assets, Net Assets – Restricted, the Endowment Fund, the Memorial Fund or the General Reserve Fund - Unrestricted. These funds must be approved by the Senior Minister, the appropriate committee or the Board. Under no circumstances will designated money be used for any purpose other than what the funds were designated for without specific permission from the Donor. The Leadership Council will determine how undesignated money is to be used.

The following is a list, as of December, 2018, of Net Assets along with its purpose statement and the responsible committee or party (contact).

RESERVE FUNDS - RESTRICTED

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| Senior Minister Sabbatical Reserve | Used to pay guest minister when Sr. Minister is on Sabbatical, Sr. Minister/Personnel Board = contact |
| Associate Minister Sabbatical Reserve | Used to pay guest minister when Assoc. Minister is on Sabbatical, Sr. Minister/Personnel Board = contact |
| Youth Mission Trip | Funds raised to assist in scholarships for youth to attend mission trips, Youth Ed. Director = contact |
| Adult Mission Trip | Funds raised to assist in scholarships for members to attend adult mission trip. ???=contact. |
| Immigration Ministry Team | Funds raised to support Immigration Ministry Team. IMT Chair=contact |
| Visiting Scholar Reserve | Used to pay visiting scholar, Adult Education staff = contact |
| Alternative Giving Fair Reserve | Used to support Alternative Giving Fair, Alternative Giving Fair Committee = contact |
| Building Maintenance-Trustees | Trustee building maintenance account, funds moved in quarterly to build reserve, Head Trustee = contact |
| Memorial Garden Reserve | Perpetual card of memorial gardens and improvements to adjacent areas, Memorial Garden Team/Trustees = contact |
| All Church Retreat | Used to support scholarships for the All Church Retreat, Congregational Life Board = contact |
| Service Fellowship | Used to pay for kitchen supplies, Congregational Life Board = contact |
| Reserve for OWL Program | Used to fund the OWL program. Youth Ed. Director=contact |
| Men's Fellowship | Used by Men's Fellowship for scholarships and breakfast on clean up days, Men's Fellowship Committee = contact |
| Women's Friendship | Used by Women's Fellowship for scholarships, Women's Fellowship Committee = contact |
| Scholarship Fund – Local | Used to support seminarian scholarships, Board of Deacons = contact |
| DiPanifo Donation Parking | The use of this reserve is to be determined by Leadership Council |
| Grocery Card/Rental Assistance Reserve | Used to fund PCC Homelessness Plus requests, funded by rebates from Kroger for the reloading of grocery cards and bonus from Vitamin Cottage |
| Scholarship Fund at United Church Funds | Used to support seminarian scholarships, Leadership Council = contact |

ENDOWMENT FUNDS - RESTRICTED

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| Wider Mission of the United Church of Christ | Providing for work of the UCC in the USA and overseas in such areas as new church development, professional leadership, educational ministries and seminary support, evangelism and world mission. Outreach and Mission Board = contact |
| Community Service and Outreach | Programs and services through Christian or interfaith social service agencies, community action groups, and ecumenical agencies relating to spiritual, social, and economic needs. Priority shall be given to organizations that promote systemic change. Outreach and Mission Board = contact |
| Infrastructure Improvements | To provide for capital improvement and modification of facilities, building programs, computational and communication equipment, office equipment and debt reduction that cannot adequately be expected to be raised by annual giving and capital campaign efforts. Board of Trustees = contact |
| Christian Formation | Grants for special programs for children, youth and adults, enabling them to grow in their understanding of the Christian faith. Scholarships and/or grants for the purpose of attending college and seminary to prepare for a church related vocation. Funding for church camping, retreats, and leadership conferences. Christian Formation Board = contact |
| Worship-Music-Art | To provide for growth, diversity, inclusivity and challenge in our worship, and all forms of art, including music, dance and visual arts. Expenditures may, for example, be for equipment, instruments, worship paraphernalia, commissions or honorariums. Board of Deacons = contact |

MEMORIAL FUNDS - UNRESTRICTED

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| Memorial Fund | Used for requests from Senior Minister with approval of the Leadership Council |
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GENERAL RESERVE FUNDS - UNRESTRICTED

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| Facilities Master Plan Reserve | To be used for Architectural drawings if future expansion occurs, Leadership Council =contact |
| Business Manager Reserve | To be used for extra office personnel for bookkeeping or Fellowship One help, Leadership Council = contact |
| Audit Reserve | To be used for church audit or review of accounting, Leadership Council = contact |
| Undesignated General Reserve - Other | Undesignated Reserves, Leadership Council = contact |