

**Stated Meeting ~ Presbytery of Geneva
Saturday January 30, 2016
First Presbyterian Church, Hammondsport, New York**

*Together, we pray, play, and energize our congregations to live out the Good News of Jesus Christ.
Together, we lift up each other in love.
Together, we call others into the circle of God's grace.*

MINUTES

The Presbytery of Geneva held a duly-called Stated Meeting on Saturday January 30, 2016 at First Presbyterian Church, Hammondsport, New York.

CONVENING

The Rev. David Kilgore, retiring Presbytery moderator, called the meeting to order at 9:30 a.m., a quorum being present.

The Moderator offered the opening prayer.

ROLL

ACTIVE MINISTERS SERVING CHURCHES (P = Present; Ex = Excused; A = Absent)

Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Austin, Amy Loving – Bellona Memorial Seneca, Seneca #9	P				
Baker, Kirk – Newark, Park (Transitional Pastor)	P				
Bhasker, Stanley – Bath, Bath	P				
Crimmins, Betsey – Elmira, First	P				
Donnan, Ellen – Dundee, First / Junius, Junius	P				
Duncan, Russell – Lyons, First	Ex				
Griffis, Katherine – Hornell, United	P				
Grohman, Deb – Ontario, Ontario	P				
Heimberger, Gail – Sodus, First United	P				
Kennedy, Glen – Painted Post, United (Stated Supply)	P				
Kerr, James - Canandaigua, United	Ex				
Knight, Jonathan – Horseheads, First	A				
Lester, Donald – Howard, Union*	A				
Lind-Schmitz, Deborah – Geneva, First	P				
Loving Austin, Amy – Benton, Bellona Memorial Seneca, Seneca # 9	P				
McDonald, John – Ithaca, First	P				
Malles, Paul – Penn Yan, First	Ex				
Marr, Peter – Addison, Addison (Stated Supply)*	A				
Ntuala, Leah – Seneca Falls, First	P				
O'Leary, Lucinda – Rock Stream (Stated Supply)*	P				
Peeples, Cheryl – Trumansburg, First Ulysses	Ex				
Price, Richard – Big Flats, Big Flats	P				
Riehl, Kirianne Weaver – Ithaca, First	A				
Roth, Russ – Huron, Huron	P				
Smith, Paul – Marion, Marion*	A				
Tierson, A.J. – Phelps, United Shortsville, Shortsville (Stated Supply)	P				
Ugoretz, Jeffrey – Corning, First	P				
West, Sarah – Waterloo, First (Temporary Supply)*	A				
Winters, Jane – Elmira, Westminster (Temp. Supply)	P				
Yao, James – Lodi, Lodi Hector, Hector (Co-Pastor)	P				
Yao, Nancy Meehan – Hector, Hector (Co-Pastor) Hammondsport, First (Stated Supply)	P				
TOTAL PRESENT	20				

**PRESBYTERY OF GENEVA
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**FIRST PRESBYTERIAN CHURCH, HAMMONDSPORT, NY
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TOTAL EXCUSED	4				
TOTAL ABSENT	6				

MINISTERS IN VALIDATED MINISTRIES / MINISTERS AT-LARGE

(V = Validated ~ AL = At-large)

Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Ashby, David (V) <i>Interim Pastor, Honeoye Falls, NY</i>	Ex				
Campbell, Anne (AL)	A				
Delhagen, Harold (V) <i>Synod Executive, Synod of the Northeast</i>	A				
Fitzgerald, Janice (V) <i>Pultneyville, Reformed</i>	P				
Haines, Todd (AL)	A				
Huling Hummell, Cynthia (AL)	A				
McCollister, Dan (AL)	A				
Moore, Banu (AL)	A				
Moore, James (AL)	P				
Roth, Marjorie (V) <i>Chaplain, Friendly Home, Rochester, NY</i>	A				
Wareham, J. Christy (AL)	A				
Warrington, Karl (AL)	A				
TOTAL PRESENT	2				
TOTAL EXCUSED	1				
TOTAL ABSENT	9				

HONORABLY RETIRED MINISTERS (If serving a church, service is noted in parentheses)
(Honorably Retired Ministers, if not present, are automatically marked as "excused.")

Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Barnard, David	Ex				
Bartel, Joanne	Ex				
Bembower, Dean	Ex				
Bidelspacher, Nancy Torpey	Ex				
Bollinger, Zane	Ex				
Coffman, Fred	Ex				
Creelman, Gilmore	Ex				
Crego, Peter	Ex				
Edwards, Sam	Ex				
Elder, John	Ex				
Farrell, Nancy	Ex				
Flaherty, Scott	Ex				
Gerling, Jim	Ex				
Gould, John	Ex				
Hicks, James	Ex				
Hood, Kenneth	Ex				
Husted, Susan	Ex				
Johnson, Timothy	P				
Karr-Lyon, Beverly	Ex				
Kellam, Jeffrey	Ex				
Kilgore, David	P				
Magley, Fred	Ex				
Meiser, Jr., Edward	Ex				
Montgomery, Tom	Ex				
Murray, Virginia	Ex				
Newman, James	Ex				
Otterbacher, Suzanne	Ex				
Oттerson, Hugh	Deceased	01/18/16			
Rochelle, Robert	Ex				
Teller, Gailey	Ex				
Tennies, Herb	Ex				

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Tyrrell, Jamie-- <i>Interim, Atlanta</i>	Ex				
Valk, John	Ex				
TOTAL PRESENT	2				

CORRESPONDING MEMBERS WITH VOICE AND VOTE (Ministers of another Denomination or another Presbytery who are serving Presbyterian Churches in the Presbytery of Geneva)

Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Boswell, the Rev. Bronwen (<i>Temporary Transitional Leader / Presbytery of Western New York</i>)	P				
Elfond, the Rev. Cheryl Ann (<i>Elmira, North / Presbytery of Susquehanna Valley</i>)	A				
Gasparri, the Rev. Francis (<i>Williamson / American Baptist Church</i>)	A				
Lostetter, the Rev. Robin (<i>Palmyra, Western / Presbytery of Pittsburgh</i>)	A				
Shevlin, the Rev. Linda (<i>Naples, Trinity Federated / United Methodist Church</i>)	P				
Stuber, the Rev. Walter (<i>Wolcott / Presbytery of Genesee Valley</i>)	A				
TOTAL PRESENT	2				
TOTAL EXCUSED	0				
TOTAL ABSENT	4				

CORRESPONDING MEMBERS (Ministers of another denomination or another presbytery who serve the Presbytery of Geneva in roles other than pastor of a particular church. **VOICE, NOT VOTE**)

Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
The Rev. Val Fowler, Stated Clerk (<i>Presbytery of Genesee Valley</i>)	P				
TOTAL PRESENT	1				
TOTAL EXCUSED	0				

COMMISSIONERS FROM CHURCHES

Church Name	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Addison, Addison	A				
Almond Union	A				
Andover, First	A				
Arkport, First	A				
Atlanta, Atlanta	A				
Bath, First	Kathleen Swan				
Benton, Bellona	Jan Newby				
Big Flats, First	A				
Burdett, Burdett	A				
Canandaigua, United	A				
Canisteo, Canisteo	A				
Cohocton, First	A				
Corning, First	A				
Dundee, First	A				
Elmira, First	Rehana Stanley				
Elmira, Lake Street	A				
Elmira, North	A				
Elmira, Westminster	A				
Fayette, W. Fayette	A				
Geneva (1)	Bill Fox				
Geneva (2)	A				
Hammondsport, First	James Walling				
Hector, First	Susan Rocholl				

**PRESBYTERY OF GENEVA
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**FIRST PRESBYTERIAN CHURCH, HAMMONDSPORT, NY
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Hornell, United	Cheryl A. Green				
Horseheads, First	James Zearfoss				
Howard, Howard Union	A				
Huron, Huron	Linda Hayes				
Ithaca, First	Sandra Greene				
Jasper, Jasper	A				
Junius, Junius	Kristi Crance Ward				
Lodi, Lodi	Amanda McGonigal				
Lyons, First	A				
Marion, United	A				
Moreland, Moreland	Robert Bellman				
Naples, Trinity Fed.	Don Braun				
Newark, Park	Paul Salisbury				
Oaks Corners	Ernest Day Sr.				
Ontario, First	A				
Ovid Federated	A				
Painted Post, United	A				
Palmyra, East Palmyra	A				
Palmyra, Western	Phil Opdyke				
Penn Yan, First	Sue Goodrich				
Phelps, United	A				
Prattsburg, First	A				
Pulteney, First	Harriette Potter				
Red Creek	A				
Rock Stream	A				
Romulus	A				
Seneca Falls, First	A				
Seneca, Seneca #9	A				
Shortsville, First	A				
Sodus, First United	Jim Hopkins				
Spencer, Christ the King Fellowship	Tom Bailey				
Trumansburg, First of Ulysses	A				
Waterloo, First	A				
Watkins Glen, First	Karen Rhodes				
Weston, Weston	Vera Dykes				
Williamson	A				
Wolcott	A				
TOTAL PRESENT	23				
TOTAL EXCUSED	0				
TOTAL ABSENT	37				

ADDITIONAL ELDER COMMISSIONERS

(Appointed by presbytery to correct elder-clergy imbalance)

Name	Church	Relationship	Jan 30	Mar 15	May 21	Sept 27	Nov 12
Alling, Kris	Trumansburg	General Council	P				
Andrews, Priscilla	Elmira, Lake	COM	P				
Beals, Steven	West Fayette	CRE	P				
Braun, Joan	Naples, Fed	Vice-Moderator	P				
Champlin, Virginia	Geneva	SNE Min. & Mission	A				
Colvin, Donna	Ovid	Synod Commissioner	P				
Erb, Milt		Presbytery Treasurer	P				
Evans, Richard	Burdett	CRE	A				
Novack, Joy	Romulus	CRE	A				
Peek, Donald	Canisteo	CRE	P				
Reynolds, Ellen	Geneva	General Council	P				
Richmond, Lucille	Red Creek	CRE	A				
Schied, Dick	Weston	CRE / Moderator	P				
Weaver, Cindy	Ithaca	Personnel Co-chair	P				
TOTAL PRESENT			10				
TOTAL EXCUSED			0				

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TOTAL ABSENT		4				
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CORRESPONDING MEMBERS ENROLLED FOR THIS MEETING

Name	Presbytery / Agency
The Rev. Philip Courtney	Ithaca / Member of Grand Canyon Presbytery

REGISTERED Guests (current meeting)

Includes CREs not serving churches

Brian McFall	Presentation regarding Fossil Fuel Overture, 012 (222 nd G.A.)
Rosanna Bates	Pulteney
Sally Ann Williams	Lakemont / Rock Stream
Mary Jane Peek	Pulteney
Darolene Grant	Bath
Sharon Schied	Hammondsport
Carleen Frost	Red Creek / Williamson
Bill Randolph	
Suzanne Courtney	Ithaca
Bill Joint	Bath
Sam Johnson	Bath
Pat Seger	Bath
Paul Virgo	Hornell
Gigi Price	Big Flats

SUMMARIES FOR EACH MEETING	Jan 30	Mar 14	May19	Sept 19	Nov
Total Minister Commissioners Present*	26				
Total Elder Commissioners Present	33				
Parity (expressed in terms of Elders, + or -)	+ 7				
Total Minister Commissioners Absent, Unexcused**	17				
Total Churches Unrepresented by Elders***	36				
Total Churches Unrepresented by Elders and Pastors	25				
Total Registered Visitors	14				

* Includes Corresponding Members with voice and vote. Does not include Corresponding Members, with voice, not vote. Includes Validated, At-large, and Honorably Retired

** Does not include Corresponding Members with voice only; and Honorably Retired Ministers

*** Includes churches marked "excused"; does **not** include Additional Elder Commissioners, as they are not elected by sessions.

INTRODUCTORY BUSINESS

(Corresponding Member – Voice and Vote)

The presbytery VOTED to:

Enroll the Rev. Bronwen Boswell, Temporary Transitional Leader as a Corresponding Member with voice and vote. The Rev. Boswell is a member of the Presbytery of Western New York.

(Corresponding Members – Voice / No Vote)

The presbytery VOTED to enroll the following persons as Corresponding Members:

The Rev. Phil Courtney, HR, (Presbytery of Grand Canyon)

(New Commissioners / Guests)

Bath Ithaca Sodus

The presbytery welcomed guests present for the meeting.

(Approval of Docket)

The presbytery VOTED to approve the final docket for the meeting.

(Minutes of Previous Meeting)

The presbytery VOTED to approve the minutes of the November 10, 2015 stated meeting.

WELCOME BY HOST CHURCH / RESOLUTION OF THANKS

The Rev. Nancy Meehan Yao, moderator of session, welcomed the presbytery to First Presbyterian Church, Hammondsport, NY. She shared that the congregation has given over 2,000 diapers through their Diaper Depot ministry. She honored Sharon Scheid, who has the gift of “extra-careful shopping,” able to find the greatest values at the best prices for the ministry.

The Moderator appointed the Rev. Jane Winters to draft a Resolution of Thanks to the host congregation for presentation at the end of the meeting.

REPORT OF THE STATED CLERK

Stated clerk pro-tem, the Rev. Val Fowler presented the report.

(Polity & Review Committee)

He celebrated that there is now an active Polity & Review Committee with five members, staffed by the stated clerk. The Committee has met, and clerks and pastors will be hearing about a series of regional gatherings in April. Clerks and pastors will be invited. The regional gatherings will have three purposes: fellowship and getting to know one another, an educational component led by the stated clerk and focusing on a new *Handbook for Clerks of Session*, and preparations for the review of session records which likely will happen in the fall.

The members of the Polity and Review Committee are:

- The Rev. Jim Yao
- Elder Kris Alling
- The Rev. Katherine Griffis
- Carol Merrill
- Elder Amanda McGonigal

(Additional Elder Commissioner)

Upon the stated clerk’s recommendation and upon motion and second, the presbytery VOTED to:

1. **Enroll** Elder Cindy Weaver (Ithaca) as an additional elder commissioner, in her role as Co-Chair of the Personnel Committee.

INSTALLATION OF MODERATOR AND VICE-MODERATOR

Moderator David Kilgore led the Service of Installation for Elder Dick Schied CRE (Hammondsport) as Moderator of the Presbytery; and Elder Joann Braun (Naples) as Vice-Moderator.

The Presbytery offered expression of gratitude for the leadership of the Rev. David Kilgore as moderator of the presbytery.

SERVICE OF WORSHIP

The presbytery entered into a Service of the Lord’s Supper. The Rev. Deb Lind-Schmitz, pastor of the Presbyterian Church of Geneva, Geneva, NY. Read Scripture and offered the sermon, “Achy Breaky Heart.” Moderator Dick Schied CRE officiated at the Table.

The worship service included a reading of the Necrology Report of Ruling Elders who have died in the past year. **[See Appendix A]** The Necrology was read by Vice-Moderator Joann Braun and Council Chair Russ Roth.

Following worship, Moderator Schied honored the ministry of the Rev. Rick Price, pastor of First Presbyterian Church, Big Flats, NY, whose last Sunday with the church will be Sunday February 7, 2016 anticipating his retirement from ministry. The Rev. Price spoke briefly to the presbytery, in gratitude for his 26 years of ministry and Big Flats and the ministry with the Presbytery of Geneva.

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The presbytery extended its heartfelt thanks, blessings, and prayers to the Rev. Rick Price and his wife Gigi.

PERSONNEL COMMITTEE

The Rev. Kirk Baker and Elder Cindy Weaver, Co-chairs of the Personnel Committee introduced the Rev. Bronwen Boswell, elected by the General Council to serve as Temporary Transitional Leader (0.6 time for a term of six months).

Cash Salary	12,613.00
Housing Allowance	6,791.00
Total Effective Salary	19,104.00

Board of Pensions Benefits
Travel reimbursement at IRS rate
Flexible spending account (\$600 maximum).

The Rev. Boswell spoke concerning her arrival to be Temporary Transitional Leader for the Presbytery Leader. She expressed her pleasure at being with the presbytery. She will be in the Presbytery Office on Tuesdays. On the one other day in the presbytery, she will be in various areas of the presbytery. She offered thanks for the opportunity to serve in this way.

Bronwen will be available at: leader@presbyteryofgeneva.org

Kirk Baker honored the contributions of David Kilgore and Jim Yao during the transitional period. He thanked Deb Grohman and Tom Bailey, the past co-chairs of the Personnel Committee.

Kirk Baker presented a candidate for the vacant space on the Transitional Leader Search Committee.

(Transitional Leader Search Committee)

The presbytery VOTED to:

Elect Elder Rosanna Bates (Pulteney) to the Transitional Leader Search Committee, to replace elder Beth Haines He, who had to resign.

BUDGET & FINANCE COMMITTEE

Tim Johnson, chair, presented the report of the Budget & Finance Committee.

Opportunity having been given for questions, comments, and debate the General Council VOTED to:
(2016 Presbytery Budget)

1. **Approve** the Proposed 2016 Budget for the presbytery.

(Presbytery Financial Policies – presented in September 2015 for first reading)

2. **Approve** the revised *Financial Policies for the Presbytery of Geneva*.

During the conversation period for this motion, the presbytery expressed appreciation for the hard work in preparing the *Policies*.

Tim Johnson introduced Elder Milt Erb, the Treasurer of the Presbytery of Genesee Valley. He offered appreciation to the previous Treasurer, Jim Yao.

A WELCOME

The Moderator welcomed the Rev. James Moore and the Rev. Banu Moore back to the presbytery, after a little more than a year in Tennessee.

PRESENTATION: FOSSIL FUEL OVERTURE TO THE 222ND GENERAL ASSEMBLY

The presbytery welcomed Brian McFall, who presented information regarding an Overture submitted to the 222nd General Assembly (2016, Portland, OR). The Overture proposes that the PCUSA cease further investment in Fossil Fuel-based corporations which are in the investment portfolio of the PCUSA.

The overture (012) is available at:

<http://pc-biz.org> → Explorer → Overture 012

Brian noted that this particular overture has more concurrences (eleven) than any other overture submitted so far. It is one of the most talked-about overtures. Five presbyteries defeated a motion to concur with the overture.

Brian presented a brief overview of the Overture:

- Stop buying stocks in fossil fuel companies.
- A 3-year transition period
- Look for investments in renewable energy companies
- Continue MRTI (Mission Responsibility Through Investment) shareholder advocacy
- **This overture is not to invest completely, but rather to cease future purchases and to exercise shareholder advocacy.**

MRTI hopes to continue shareholder activity during the first two years of the three year transition period.

All of the varied overtures agree on the principles that:

- Climate change is happening now.
- Climate change is a moral issue.
- It is the responsibility of the Church to speak and act concerning moral issues.

A motion was made and seconded that the presbytery **concur** with Overture 012.

Following an opportunity for questions, comments, and debate, the presbytery VOTED to:
Concur with Overture 012.

PRESBYTERY NOMINATING COMMITTEE

Elder Phoebe Bates presented the report of the Presbytery Nominating Committee.

Upon the Committee's recommendation, the presbytery VOTED to:

(General Assembly Commissioners / YAAD)

Elect the following persons as Commissioners to the 222nd General Assembly (2016, Portland, OR):

The Rev. Nancy Meehan Yao (Interim, Watkins Glen)

Elder Rob Anderson, M.D. (Penn Yan)

YAAD (Young Adult Advisory Delegate) Stuart Blodgett, Jr. (Newark)

Alternate: Ileya Heins (Prattsburg)

Consistently with the hymn during worship ("varied skills and arts, talents and gifts") she encouraged presbyters to consider carefully the options for service in the presbytery.

She offered appreciation to all those who have left service on presbytery committees.

COMMITTEE ON MINISTRY

The Rev. A.J. Tierson and the Rev. Ellen Donnan, co-chairs, presented the report of the Committee on Ministry.

He noted that he and Ellen are working together. Very soon the full and accurate list of liaisons to congregations (with contact information)

ITEM FOR PRESBYTERY'S ACTION

The presbytery VOTED to:

(Elder Carleen Frost / Officiating Communion)

1. **Authorize** Elder Carleen Frost to officiate communion at the Red Creek Presbyterian Church, Red Creek, NY

RESOLUTION OF THANKS

The presbytery AFFIRMED the following *Resolution of Thanks*, prepared by Jane Winters.

Dear Brothers and sisters of Hammondsport Presbyterian:

On behalf of the Presbytery of Geneva, we would like to thank you for your gracious hospitality. We know that the challenge of hosting a presbytery meeting can be quite daunting for any church, but even more so for one of our smaller congregations. You pulled it off with aplomb and made us feel so welcome. Hearing about the Diaper Depot was inspiring. The array of food was amazing and delicious! We are blessed to have the Hammondsport Church as a part of the presbytery. We look forward to serving God in company with you as we move into the future.

Blessings, The Presbytery of Geneva

CLOSING

The presbytery VOTED to adjourn the meeting. Dick Schied offered the closing prayer.

Attest: Val Fowler, Stated Clerk Pro-Tem

Appendices to these minutes:

APPENDIX A: Necrology Report for 2015

APPENDIX B: Committee on Ministry Report to the January 30, 2016 Stated Meeting

APPENDIX C: General Council Report to the January 30, 2016 Stated Meeting

APPENDIX D: 2016 Presbytery Budget, as approved by the presbytery

APPENDIX E: *Financial Policies for the Presbytery of Geneva*, as approved by the presbytery

APPENDIX A

**Necrology Report for 2015
January 30, 2016**

*For all the saints, who from their labors rest,
Who thee by faith before the world confessed:
Thy name, O Jesus, be forever blessed! Alleluia, Alleluia!*

ADDISON

Edwin Symonds

ALMOND

Betty Ann Mullen

ARKPORT

Neil J. Sliter

ATLANTA

Don Saxton

BATH

Kenneth Anderson
Brenda Burton
Lawrence Burton
Dawn Chatfield
Herbert Townsend

BURDETT

Hollen Smith

CORNING, FIRST

Forrest E. Behm, Jr.

ELMIRA, FIRST

Ruth Grieser
Leonard Liptak
Roger McKamey

ELMIRA, LAKE STREET

George Howell
Lester Wainwright

ELMIRA, NORTH

Anita M. Cook
Diane Green
Owen H. Jones
Ruth Thomas
Doris "DJ" Woodford

GENEVA

Barbara Barnard
Lois Moose
Brenton F. Stearns
Margaret Thomas

HORNELL

Madeline Kerr

HURON

Richard "Dick" Palmer
Don Eynor

ITHACA

Henry Humphrey
Julian Smith

LODI

Betty Lorenzo

MARION

Ivan Boeye
Svea Dahlberg
Jeanette Losey
Arthur Tierson
Lloyd VanHaneghem

NEWARK

Jean Hill

ONTARIO

Dave Maxfield

PAINTED POST

Walter F. Hastings

PALMYRA

Katharine M. Smith
Carol W. Watson
Richard W. Watson

PENN YAN

Jean Bishop

PHELPS

Earl Edward Hemminger
Loretta Mae Johnson
Lee Elizabeth Schoen
Charles "Chuck" Wilson

PRATTSBURG

Diane Breton

PULTENEY

Loren Clark
Lucille Erway
Douglas Minnerly
Barbara Welles

SENECA FALLS

Diana Mary Becker

SHORTSVILLE

Frances Clark

SPENCER

Ardath Davis
J. Henry Davie

WILLIAMSON

Susan Walters
Jean Woodard

WATKINS GLEN

Norma Hall

WEST FAYETTE

Phyllis Hudson

WOOLCOTT

Betty Everett
John "Jack" Starnon

APPENDIX B

COMMITTEE ON MINISTRY REPORT JANUARY 30, 2016 First Presbyterian Church, Hammondsport, NY

[Meetings held on 12/01/2015 & 01/05/2016]

ITEMS FOR PRESBYTERY'S ACTION

The Committee VOTED to recommend that the presbytery:

1. **Authorize** Elder Colleen Frost to serve communion at Red Creek, during the term of her contract for Supply Preaching. [See Item No.2 in "Items for Presbytery's Information."]

ACTIONS TAKEN ON BEHALF OF PRESBYTERY

Acting on behalf of the Presbytery of Geneva, the Committee VOTED to:

(Phelps / the Rev. A. J. Tierson)

The Committee VOTED to:

1. **Appoint** the following Administrative Commission to Install the Rev. A.J. Tierson as Pastor of the United Church of Phelps, Phelps, NY on December 13, 2015 at 6:00 p.m.:

Moderator the Rev. David Kilgore, or his designee

The Rev. Ellen Donnan (Junius/Dundee)

The Rev. Marjorie Roth (at-large)

Elder Paul Salisbury (Newark)

Elder Nan Clark (Phelps)

Other Participants:

The Rev. Andrew Van Buren (Episcopal Church)

The Rev. Gail Connors (Chaplain, Clifton Springs Hospital)

The Rev. Anne Gardner (American Baptist Church)

2. **Enroll** the other participants above as Corresponding Members of the Administrative Commission to Install.

3. **Authorize** the moderator or his designee to make changes in the Administrative Commission as necessary and appropriate.

4. **Dismiss** the Administrative Commission to Install, with thanks, at the conclusion of the Service of Installation.

ACTIONS TO BE REPORTED TO PRESBYTERY AS INFORMATION

The Committee VOTED to:

(Committee on Ministry Officers)

1. **Elect** the following persons to their respective roles:

Co-Chair: The Rev. A.J. Tierson (responsible for preparing the materials and agenda for COM meetings, and overseeing COM Liaison reports and other reports to the COM)

Co-Chair: The Rev. Ellen Donnan (responsible for emergency situations, overseeing the need for contacts, attesting Ministry Information Forms and Personal Information Forms)

Committee Clerk: Ruling Elder Rosanna Bates [Note: The Committee Clerk works in partnership with the stated clerk. Both take minutes of the meeting. The Secretary prepares the Minutes for the Committee from the committee clerk's and stated clerk's minutes. The stated clerk prepares the edited report for the website; and the COM Report to meetings of the presbytery.]

The stated clerk continues as staff resource to the Committee on Ministry.

(Romulus / Elder Joy Novak, CRE)

2. **Approve** the Commissioned Ruling Elder Contract (1/4 time) between the session of the Romulus Presbyterian Church, Romulus, NY and Ruling Elder Joy Novak CRE, effective January 1, 2016 through December 31, 2016, at the following terms:

Cash Salary	4,861.28
Housing Allowance	7,200.00
PCUSA Benefits	vacancy dues to BoP
Travel Expenses	vouchered at IRS rate (\$0.54/mi.)
Study Leave	200.00

Vacation: one month per year, including 5 Sundays
Study Leave: two weeks per year, including 2 Sundays

(Red Creek / Elder Carleen Frost)

3. **Approve** a Contract for Supply Preaching between the session of the Red Creek Presbyterian Church, effective January 1, 2016 through December 31, 2016, at the following terms: \$90.00 / Sunday and mileage at 52 miles, at \$0.54 per mile. This contract is for one year (January 1, 2016 through December 31, 2016), with the understanding that the relationship will be evaluated at the end of the year.

(Dundee / the Rev. Ellen Dollan)

4. **Approve** the Stated Supply Contract (50% time) between the session of First Presbyterian Church, Dundee, NY and the Rev. Ellen Donnan, effective January 1, 2016 through December 31, 2016 at the following terms:

Cash Salary	10,000.00
Housing Allowance	13,923.00
Total Effective Salary	23,923.00

Benefits Plan, PCUSA	8,373.00
Continuing Education	500.00
Travel & Professional Allowance	IRS rate

Study Leave: 2 weeks, including 2 Sundays
Vacation: 2 weeks, including 2 Sundays

(West Fayette, Elder Stephen Beals, CRE)

5. **Approve** the Commissioned Ruling Elder Covenant (3/8 time) between the session of West Fayette Presbyterian Church, Fayette, NY and Ruling Elder Steven Beals CRE, effective January 1, 2016 through December 31, 2016 at the following terms:

Cash Salary	6,100.00
Housing Allowance	11,843.00

Benefits Plan, PCUSA*	6,280.00
Continuing Education	375.00
Travel & Professional Allowance	4,800.00

*This is the amount of the Board of Pensions PCUSA vacancy dues.

Study Leave: 2 weeks, including two Sundays
Vacation: one month, including 4 Sundays

(Waterloo / the Rev. Sarah West, UCC)

6. **Approve** the Stated Supply Covenant (part-time) between the session of the Presbyterian Church of Waterloo, NY and the Rev. Sarah West, effective January 1, 2016 and December 31, 2016 at the following terms:

Cash Salary	19,075.00
Housing Allowance	6,675.00
Pension	2,670.00
Continuing Education	500.00
Travel & Professional Allowance	500.00

Study Leave: 2 weeks
 Vacation: 30 days including 5 Sundays

(Weston / Elder Dick Scheid, CRE)

7. **Approve** the Commissioned Ruling Elder Covenant between the session of First Presbyterian Church, Weston, NY and Ruling Elder Dick Scheid CRE, effective January 1, 2016 and December 31, 2016 at the following terms:

Cash Salary	9,684.00
Housing Allowance	3,444.00
Benefits Plan, PCUSA*	4,248.00
Continuing Education	250.00
Travel & Professional Allowance	3,000.00

*This is the amount of the Board of Pensions PCUSA vacancy dues.

Study Leave: 2 weeks, including 2 Sundays
 Vacation: one month, including 4 Sundays

(Lakemont-Rock Stream / the Rev. Lucinda O’Leary)

8. **Approve** the Stated Supply Covenant (50% time) between the Lakemont / Rock Stream Yoked Parish and the Rev. Lucinda O’Leary, effective January 2, 2016 and December 31, 2016 at the following terms:

	<u>Annual Total</u>	<u>Each Church</u>
Salary and Housing *	25,000.00	12,500.00
Pension/Medical PCUSA	3,626.00	1,813.00
Study Leave	500.00	250.00
Travel Expenses	vouchered, IRS rate	vouchered, IRS rate

*Up to 60% may be designated as housing allowance.

Study Leave: 2 weeks, including 2 Sundays
 Vacation: one month, including 4 Sundays plus an additional Sunday

(Addison / the Rev. Peter Marr)

9. **Approve** the Stated Supply Covenant (25% time) between the session of Addison Presbyterian Church, Addison, NY and the Rev. Peter Marr, effective January 1, 2016 and December 31, 2016 at the following terms:

Cash Salary	7,775.00
Housing Allowance	4,186.00
Benefits Plan, PCUSA	4,186.00
Continuing Education	25.00
Travel & Professional Allowance	IRS rate

Study Leave: 2 weeks, including 2 Sundays
 Vacation: one month, including 4 Sundays

(Other Information Items)

During the January meeting, the Committee began conversation on how to handle two concerns, going forward:

1. How the Committee on Ministry will handle Triennial Visits, which are now not specifically required by the *Book of Order*. The Committee is considering whether to follow the process as it has been used in the past, or ways of accomplishing effective relationships with congregations in a different way. The Committee will continue discussion in February.

2. The policies and practices of how CREs who are not currently commissioned to congregations may be authorized to provide communion for congregations that need persons to officiate, but find it difficult to engage pastors on communion Sundays. The COM recognizes that fully trained CREs are a resource to congregations, even if they do not have a specific commission to a church. The Committee will continue discussion in February.

APPENDIX C

General Council Report to the Presbytery

January 30, 2016 ~ First Presbyterian Church, Hammondsport, NY

[From the General Council meetings of December 8, 2015 and January 12, 2016.]

Items in *italics* will be presented in for presbytery's action in reports separate from the General Council Report.

FOR PRESBYTERY'S ACTION

The General Council VOTED to recommend that the presbytery:

There were no such items from the December and January meetings.

ITEMS FOR PRESBYTERY'S INFORMATION

The General Council VOTED to:

(Contribution to Graham Andrus Scholarship Fund, SUNY Fredonia)

1. **Contribute** a \$1,200.00 grant to the Graham Andrus Scholarship Fund at SUNY Fredonia, matching and exceeding the amount of donations previously given by members of the presbytery. The donation will be made from presbytery mission giving.

(Wellspring Fellowship)

2. **Agree in principle** with an agreement with Wellspring Fellowship for use of a portion of the Presbytery Office, if the way be clear.

Background

Karen Jensen was approached by Penn Clark, a representative of the Wellspring Fellowship (a Mennonite-based community), who rents Camp Whitman annually for a whole week. He inquired as to available office space in the Presbytery Office. The Fellowship is in the process of writing books, and needs the space and the office equipment. They would like to rent an office plus the chapel area. Lea Kone indicated that she was willing to have Wellspring rent her office (connected to the chapel area), with Lea using the former Executive Presbyterian office. Penn Clark himself would be here every day, with one or two other staff. They would want to use the presbytery's wi-fi for phone service; they will bring any office equipment that they need for their work.

The Treasurer, Milt Erb, suggested that it is a good idea, pending information about pro-rated costs for the current costs of the building. Tom Bailey would be willing to work on the numbers, with information provided by Milt. The oncoming member of the Property Committee, Jim Hopkins, will be included in the conversations.

(Pulpit Supply List – Contact Information)

3. **Approve a request** to place both phone numbers and e-mail addresses for all persons on the Pulpit Supply List, so that contacts and arrangements may more easily be made by churches seeking pulpit supply.

(Camp Whitman – Electrical Power Expansion)

Presbytery of Geneva Financial Policies – Adopted 1/30/2016

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4. **Approve** a grant of \$7,500 from the Vittum Fund for provision of a new 200 amp line, and running a 100 amp line to the Pine Camp.

Background

The Camp Whitman Operating Team requested that \$7500 be drawn from the Vittum Fund (for Camp Whitman) for a 200 amp line to correct the loss of power to the Pine Camp last year, and to provide for any future expansion. Work would start in three weeks and will be operational for the 2016 camp season.

5. **Receive** the proposal from the Presbytery of Genesee Valley, which will become their operating document. [See **Attachment A**]

6. **Authorize** Tom Bailey to convene the five Geneva Presbytery board members to share what has transpired; to designate one of the five as Chair; and to prepare for a meeting which will include the representatives of Genesee Valley.

(Temporary Presbytery Leader)

7. **Appoint** the Rev. Bronwen Boswell to be the Temporary Presbytery Leader, for a six-month contract (0.6 time). Jim Yao noted that the position is budgeted for half-time, so if this motion is approved, the amount will be over budget by the end of the year. The effective date will be Monday January 18, 2016. Housing Allowance must be approved by the General Council, to satisfy IRS regulations. The terms of the contract are:

Effective Salary \$19,404.00 (0.6 time, six months)
Board of Pensions Dues
Travel expense at the IRS rate
Participation in the Flexible Spending Plan of Presbytery of Geneva (maximum amount for six months: \$600.00)

The Temporary Presbytery Leader will be present at the Presbytery Office at least 2 days a week. The Temporary Presbytery Leader will be present at Council and COM meetings. Because of this, Tuesday will probably be her "regular day" at the Presbytery Office.

(Presbytery Nominating Committee)

8. **Elect** the following person to the Presbytery Nominating Committee:

Class of 2018: Sylvia Dorschel (Sodus)

OTHER INFORMATION ITEMS

(Williamson)

The congregation met on October 18, 2015 and voted to explore leaving the PCUSA. 59% of the congregation was present for the meeting; 76% of those voting were in favor of exploring dismissal to another Reformed body. The session is hoping to have a recommendation in early January. The session is aware that the process of transferring may not be complete until the May meeting of the presbytery.

(Presbytery Office Copier)

Karen Jensen contacted Xerox, EBC, and Usherwood for quotes on a copier. Usherwood's quotation was about \$30 more than current leasing. Karen contacted Toshiba, who proposed a 36-month lease with the addition of a monitor for color copying. Currently, the copier runs at about 4,500 b&w copies/month; the office has worked on reducing that to 3,500 b&w copies. The proposed lease contract will be about half of the current copy lease cost.

ATTACHMENT A (To General Council Minutes)
Proposal for Camp Whitman Transitional Team (from Genesee Valley)

I. Purpose

The mission of the Transitional Team is to provide advice, guidance, support and advocacy in support of the programming offered at Camp Whitman on Seneca Lake, a summer camp owned and operated by the Presbytery of Geneva. The Team's role is advisory to the Council of Geneva Presbytery, the Camp Whitman on Seneca Lake Camp Director, and, as needed, to the members of the Presbyteries of Geneva and Genesee Valley.

The Transitional Team serves as an advocacy group within these two presbyteries and will assist in promoting a positive image of the camp, encouraging youth and families to participate in camp programs, and fostering linkages between the camp and the member churches of the cooperating presbyteries.

II. Objectives

In addition to advocacy, the Team shall review potential organizational and operational structures, including the possibility of a separate, not-for-profit entity, and how that might be structured. At the completion of the one-year term, the Transitional Team will report on these matters to both presbyteries.

III. Membership

Four representatives shall be appointed by the Presbytery of Genesee Valley for a one year term.

From the Camp Whitman Leadership Team, to present to Genesee Valley Presbytery Council on Monday, January 11, 2016

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APPENDIX D
2016 Presbytery Budget as approved January 30, 2016

Presbytery of Geneva - 2016 Budget
(January 29, 2016)

	2016 Budget	2015 Budget	2014 Actual	2013 Actual
<u>Giving and Other Receipts (Income)</u>	-	-	-	-
Presbytery Receipts				
Per Capita	\$246,532.00	\$264,000.00	\$268,598.07	\$291,104.00
Presbytery Mission	\$226,872.00	\$220,000.00	\$235,916.59	\$255,137.70
Mission Allocation to Camp Whitman	(\$123,458.42)	(\$137,777.95)	(\$135,608.20)	(\$194,645.04)
Other Presbytery Receipts	\$2,865.00	\$2,865.00	\$7,264.11	\$40,064.66
Total Presbytery Receipts	\$352,810.58	\$349,087.05	\$376,170.57	\$391,661.32
Camp Whitman Receipts				
Camper & Group Fees	\$138,750.00	\$116,000.00	\$116,793.00	\$112,607.10
Presbytery of Geneva Mission	\$123,458.42	\$137,777.95	\$135,608.20	\$194,645.04
Other Donations	\$44,000.00	\$31,800.00	\$40,878.84	\$34,395.38
Total Camp Receipts	\$306,208.42	\$285,577.95	\$293,280.04	\$341,647.52
Total Giving & Other Receipts	\$659,019.00	\$634,665.00	\$669,450.61	\$733,308.84
<u>Ministry & Mission (Expenditures)</u>	-	-	-	-
Presbytery Expenses				
Total Personnel	\$243,292.27	\$186,851.19	\$293,310.33	\$334,263.67
Staff Allocated to Camp Whitman	(\$123,811.42)	(\$117,477.95)	(\$116,217.19)	(\$151,216.37)
Total Mission	\$74,365.00	\$74,365.00	\$69,266.33	\$105,916.58
Total Operations	\$150,465.36	\$151,980.00	\$148,154.65	\$155,638.39
Total Presbytery Expenses	\$344,311.21	\$295,718.24	\$394,514.12	\$444,602.27
Camp Whitman Expenses				
Year-Round Staff Salaries	\$123,811.42	\$117,477.95	\$116,217.19	\$151,216.37
Camp Summer Salaries	\$93,547.00	\$87,200.00	\$96,411.54	\$93,678.60
Program Expenses	\$47,850.00	\$39,400.00	\$41,373.98	\$44,920.33
Operating Expenses	\$41,000.00	\$41,500.00	\$39,277.33	\$43,976.93
Total Camp Whitman Expenses	\$306,208.42	\$285,577.95	\$293,280.04	\$333,792.23
*** Debt Reduction ***	\$8,499.37	\$53,368.81	\$0.00	\$0.00
Total Ministry & Mission	\$659,019.00	\$634,665.00	\$687,794.16	\$778,394.50
Budget Surplus / (Shortage)	\$0.00	\$0.00	(\$18,343.55)	(\$45,085.66)
Membership	5,603	6,000	6,335	6,616
Presbytery per capita	\$32.88	\$32.93	\$33.03	\$33.30
Synod per capita	\$4.00	\$4.00	\$3.95	\$3.90
GA per capita	\$7.12	\$7.07	\$7.02	\$6.80
Total per capita	\$44.00	\$44.00	\$44.00	\$44.00

Presbytery of Geneva - 2016 Budget

(January 29, 2016)	Camp	Mission	Operations	2016 Budget
<u>Giving and Other Receipts (Income)</u>	-	-		-
Presbytery Receipts				
Per Capita			\$246,532.00	\$246,532.00
Account Interest				\$0.00
<i>Investment Gains</i>				\$0.00
Donations for Books				\$0.00
Other Income				\$0.00
Presbytery Mission		\$226,872.00		\$226,872.00
Mission Allocation to Camp Whitman		(\$123,458.42)		(\$123,458.42)
Synod Mission		\$2,865.00		\$2,865.00
Mission Trips				\$0.00
Synod and GA Grants				\$0.00
Total Presbytery Receipts	\$0.00	\$106,278.58	\$246,532.00	\$352,810.58
Camp Whitman Receipts				
Camper fees	\$123,750.00			\$123,750.00
Rental group fees	\$13,600.00			\$13,600.00
Holiday Weekend fees	\$1,400.00			\$1,400.00
Camp Store	\$1,200.00			\$1,200.00
Fund Raising / Grant	\$1,000.00			\$1,000.00
Drive Lunches	\$5,000.00			\$5,000.00
Government Milk Reimbursement	\$800.00			\$800.00
Misc Camper Donations/Scholarships	\$2,500.00			\$2,500.00
Haynes Scholarship Fund	\$1,000.00			\$1,000.00
Presbytery of Genesee Valley Churches	\$3,000.00			\$3,000.00
Presbytery of Genesee Valley Mission	\$24,000.00			\$24,000.00
Presbytery of Geneva Churches	\$2,000.00			\$2,000.00
Presbytery of Geneva Mission	\$123,458.42			\$123,458.42
Presbytery of Geneva Endowment	\$500.00			\$500.00
60th Whitman Anniversary / BBQ	\$2,500.00			\$2,500.00
Miscellaneous Income	\$500.00			\$500.00
Total Camp Receipts	\$306,208.42	\$0.00	\$0.00	\$306,208.42
Total Giving & Other Receipts	\$306,208.42	\$106,278.58	\$246,532.00	\$659,019.00
<u>Ministry & Mission (Expenditures)</u>	-	-		-
Personnel				
EP / Transitional Leader				
Cash Salary			\$20,340.00	\$20,340.00

Housing			\$12,000.00	\$12,000.00
SECA Offset			\$2,474.01	\$2,474.01
Major Medical / Dental			\$1,100.00	\$1,100.00
Board of Pensions			\$19,104.24	\$19,104.24
Study Leave			\$500.00	\$500.00
Travel/Business			\$3,500.00	\$3,500.00
Books/Materials			\$1,000.00	\$1,000.00
SUBTOTAL	\$0.00	\$0.00	\$60,018.25	\$60,018.25
Stated Clerk (1/4-time)				
Cash Salary			\$11,961.00	\$11,961.00
Board of Pensions				\$0.00
Study Leave				\$0.00
Travel/Business Exp.			\$1,657.12	\$1,657.12
SUBTOTAL	\$0.00	\$0.00	\$13,618.12	\$13,618.12
Administrative Assistant				
Cash Salary	\$13,212.71		\$30,829.66	\$44,042.37
Major Medical / Dental	\$390.00		\$910.00	\$1,300.00
Board of Pensions	\$4,822.64		\$11,252.83	\$16,075.47
SUBTOTAL	\$18,425.35	\$0.00	\$42,992.49	\$61,417.84
Camp Director				
Cash Salary	\$32,032.00			\$32,032.00
Major Medical / Dental	\$750.00			\$750.00
Travel/Business Exp.				\$0.00
Board of Pensions	\$14,158.14			\$14,158.14
SUBTOTAL	\$46,940.14	\$0.00	\$0.00	\$46,940.14
Camp Property Manager				
Cash Salary	\$24,969.60			\$24,969.60
Major Medical / Dental	\$750.00			\$750.00
Board of Pensions	\$13,776.35			\$13,776.35
SUBTOTAL	\$39,495.95	\$0.00	\$0.00	\$39,495.95
Assistant Property Manager				
Cash Salary	\$11,400.00			\$11,400.00
SUBTOTAL	\$11,400.00	\$0.00	\$0.00	\$11,400.00
Communications Director / Camp Director				
Cash Salary				\$0.00
Major Medical / Dental				\$0.00
Board of Pensions				\$0.00
Travel/Business Exp.				\$0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous				
Disability Insurance	\$435.49		\$164.51	\$600.00
Worker's Compensation	\$508.08		\$191.92	\$700.00
Major Medical / Dental				\$0.00
Board of Pensions				\$0.00

Employer FICA	\$6,243.50		\$2,358.47	\$8,601.97
NYS Unemployment Insurance	\$362.91		\$137.09	\$500.00
SUBTOTAL	\$7,549.98	\$0.00	\$2,851.99	\$10,401.97
Total Personnel	\$123,811.42	\$0.00	\$119,480.85	\$243,292.27
Mission				
Mission Priorities of the Presbytery				
Spiritual Development		\$2,500.00		\$2,500.00
Building Relationships		\$3,000.00		\$3,000.00
Congregational Transformation		\$15,000.00		\$15,000.00
SUBTOTAL	\$0.00	\$20,500.00	\$0.00	\$20,500.00
Presbytery Endorsed Projects				
Corning/Elmira (Chinese) NCD				\$0.00
Building Relationship in the US/World				\$0.00
Youth Triennium		\$1,000.00		\$1,000.00
Mercy Church NCD				\$0.00
SUBTOTAL	\$0.00	\$1,000.00	\$0.00	\$1,000.00
Session Endorsed/Initiated Projects				
Synod Mission		\$2,865.00		\$2,865.00
Mission Trips				\$0.00
Total Mission	\$0.00	\$74,365.00	\$0.00	\$74,365.00
Operations				
Office Expenses				
Maintenance & Repairs			\$1,000.00	\$1,000.00
Utilities			\$3,600.00	\$3,600.00
Telephone			\$4,000.00	\$4,000.00
Postage/Shipping			\$2,000.00	\$2,000.00
Bank Fees			\$100.00	\$100.00
Equipment Leases/Service Contracts			\$9,000.00	\$9,000.00
Equipment Purchases			\$2,500.00	\$2,500.00
Software			\$1,000.00	\$1,000.00
Website			\$500.00	\$500.00
Office Supplies & Hospitality			\$6,000.00	\$6,000.00
Committee Expenses			\$500.00	\$500.00
Staff Development			\$1,000.00	\$1,000.00
Resources			\$500.00	\$500.00
Office Expense - Other				\$0.00
Mortgage			\$13,260.00	\$13,260.00
Camp Office Expense Allocation			\$0.00	\$0.00
SUBTOTAL	\$0.00	\$0.00	\$44,960.00	\$44,960.00
Other Operating Expenses				
EP Discretionary Fund				\$0.00
Insurance - Office			\$5,500.00	\$5,500.00
Synod Per Capita			\$22,412.00	\$22,412.00
GA Per Capita			\$39,893.36	\$39,893.36

PJC Trial Expenses				\$0.00
Investment Fees			\$100.00	\$100.00
Legal Expenses			\$2,000.00	\$2,000.00
Payroll Service			\$4,000.00	\$4,000.00
Bookkeeping Contract			\$7,000.00	\$7,000.00
Office Cleaning Service			\$5,200.00	\$5,200.00
Computer Service			\$1,000.00	\$1,000.00
Auditor Contract			\$6,000.00	\$6,000.00
Stated Clerk Services				\$0.00
Church Officer Books			\$900.00	\$900.00
GA/Synod Meetings			\$7,500.00	\$7,500.00
Contingency Fund (Misc. Expenses)			\$3,000.00	\$3,000.00
Staff Travel			\$1,000.00	\$1,000.00
<i>Investment Losses</i>				\$0.00
SUBTOTAL	\$0.00	\$0.00	\$105,505.36	\$105,505.36
<i>Total Operations</i>	\$0.00	\$0.00	\$150,465.36	\$150,465.36
Total Presbytery Expenses	\$123,811.42	\$74,365.00	\$269,946.21	\$468,122.63
<i>Camp Whitman Expenses</i>				
Camp Summer Salaries				
Aquatic Director	\$4,200.00			\$4,200.00
Associate Lifeguards	\$4,000.00			\$4,000.00
Nurses	\$2,000.00			\$2,000.00
Nurse Coordinator	\$6,200.00			\$6,200.00
Housekeeper / Maint. Asst.	\$2,880.00			\$2,880.00
Head Cook	\$4,000.00			\$4,000.00
Assistant Cook	\$4,400.00			\$4,400.00
Prep Cook/Dishwasher	\$2,880.00			\$2,880.00
DD Camp Coordinator	\$7,550.00			\$7,550.00
Graded Camp Coordinator	\$7,750.00			\$7,750.00
Day Camp Coordinator				\$0.00
Summer Intern				\$0.00
Camp - Computer				\$0.00
Counselors	\$32,400.00			\$32,400.00
SUBTOTAL	\$78,260.00	\$0.00	\$0.00	\$78,260.00
Camp Payroll - Other				
Workers Comp	\$6,000.00			\$6,000.00
FICA	\$5,987.00			\$5,987.00
Other payroll costs	\$3,300.00			\$3,300.00
SUBTOTAL	\$15,287.00	\$0.00	\$0.00	\$15,287.00
<i>Total Camp Payroll</i>	\$93,547.00	\$0.00	\$0.00	\$93,547.00
Program Expenses				
Bank Fees	\$1,000.00			\$1,000.00
Computer Software & Support	\$6,600.00			\$6,600.00
Curriculum	\$400.00			\$400.00

Arts & Crafts	\$1,000.00			\$1,000.00
General Program Expenses	\$500.00			\$500.00
Office Supplies	\$250.00			\$250.00
Postage/Shipping	\$500.00			\$500.00
Website	\$250.00			\$250.00
Professional Development	\$1,500.00			\$1,500.00
Mileage & Meals for Staff	\$1,000.00			\$1,000.00
CPR/First Aid Training	\$1,500.00			\$1,500.00
Camp Store	\$1,000.00			\$1,000.00
Staff T Shirts	\$500.00			\$500.00
Registration Materials	\$800.00			\$800.00
Program Equipment	\$2,000.00			\$2,000.00
Marketing & Advertising	\$2,200.00			\$2,200.00
SUBTOTAL	\$21,000.00	\$0.00	\$0.00	\$21,000.00
Swimming Pool				
Chemicals	\$2,500.00			\$2,500.00
Equipment and Repair	\$500.00			\$500.00
SUBTOTAL	\$3,000.00	\$0.00	\$0.00	\$3,000.00
Lakefront				
Boat Maintenance & Repair	\$250.00			\$250.00
Equipment & Repair	\$500.00			\$500.00
SUBTOTAL	\$750.00	\$0.00	\$0.00	\$750.00
Committee Expenses	\$100.00			\$100.00
Medical Supplies	\$500.00			\$500.00
60th Camp Whitman Anniversary / BBQ	\$500.00			\$500.00
Kitchen				
Food	\$20,250.00			\$20,250.00
Cleaning Supplies	\$750.00			\$750.00
Kitchen Repair & Equipment	\$500.00			\$500.00
SUBTOTAL	\$21,500.00	\$0.00	\$0.00	\$21,500.00
Permits/Memberships	\$500.00			\$500.00
Unanticipated Expenses	\$0.00			\$0.00
<i>Total Camp Program</i>	<i>\$47,850.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$47,850.00</i>
Insurance				
Vehicle	\$2,000.00			\$2,000.00
Property/Liability/Accident	\$15,000.00			\$15,000.00
SUBTOTAL	\$17,000.00	\$0.00	\$0.00	\$17,000.00
Utilities				
Telephone & Internet	\$5,000.00			\$5,000.00
Electric	\$3,000.00			\$3,000.00
Propane Gas	\$2,000.00			\$2,000.00
SUBTOTAL	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Camp Vehicles				
Cars & Trucks	\$300.00			\$300.00

Tractor	\$50.00			\$50.00
Golf Carts	\$250.00			\$250.00
Mower	\$300.00			\$300.00
Fuel	\$3,000.00			\$3,000.00
Large Equip	\$100.00			\$100.00
SUBTOTAL	\$4,000.00	\$0.00	\$0.00	\$4,000.00
General Maintenance				
Small Equipment Repair	\$150.00			\$150.00
New Equipment & Tools	\$750.00			\$750.00
Pump Holding Tanks	\$250.00			\$250.00
Port A Johns	\$1,200.00			\$1,200.00
Refuse Removal Fees	\$700.00			\$700.00
Fire Extinguishers	\$450.00			\$450.00
General Supplies	\$2,500.00			\$2,500.00
Water System Supplies & Repairs	\$2,500.00			\$2,500.00
Lumber & Building Supplies	\$1,500.00			\$1,500.00
SUBTOTAL	\$10,000.00	\$0.00	\$0.00	\$10,000.00
Total Camp Operations	\$41,000.00	\$0.00	\$0.00	\$41,000.00
Total Camp Whitman Expenses	\$182,397.00	\$0.00	\$0.00	\$182,397.00
*** Debt Reduction ***		\$8,499.37		\$8,499.37
Total Ministry & Mission	\$306,208.42	\$82,864.37	\$269,946.21	\$659,019.00
Budget Surplus / (Shortage)	\$0.00	\$23,414.21	(\$23,414.21)	\$0.00

APPENDIX E

Financial Policies, Presbytery of Geneva, as approved January 30, 2016

PRESBYTERY OF GENEVA FINANCIAL POLICIES

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I. INTRODUCTION

The following are overlying principles that should guide us in our decision formation.

It is the intention of the Presbytery to be a responsible corporate citizen. The Presbytery shall pay its lawful debts in a timely manner so as to minimize the Presbytery's cost of operation and to achieve the maximum effectiveness of its resources. Committee actions shall be taken under the broad concepts of stewardship and fiduciary responsibility. All actions shall be motivated by the principles of fairness and equity.

Principle of Stewardship – Resources shall be used wisely and for the growth of the whole Church. Presbytery's goal shall be to promote and maintain healthy and vital congregations within the Presbytery. The effectiveness of the Presbytery and its member churches shall be measured in terms of the ability to create a vibrant, loving, and active community. Healthy financial management is absolutely necessary to achieve this effectiveness.

Principle of Fiduciary Responsibility – The Presbytery's funds shall be expended wisely and in a prudent way. In the event income does not meet expenditures, the Budget and Finance Committee shall recommend fair and equitable methods to minimize expenses for the good of the Presbytery as a whole and to ensure its extended welfare.

Principle of Fairness and Equity – The Budget and Finance Committee shall undertake its duties with the overriding principle that all churches in the Presbytery, all Presbytery committees and their programs and goals, as well as all individual Presbytery members, shall be given equal consideration in the administration of Presbytery funds.

II. APPLICABILITY

These policies become effective upon final enactment by Presbytery on November 10, 2015. It is the intent of Presbytery that these Policies replace and supplant any and all previously enacted policies, procedures or guidelines relating to finance, investments, and asset management of the Presbytery, and upon the adoption of these Consolidated Policies, such previously-enacted policies, procedures and guidelines are repealed and shall be null and void.

In the event of any conflict or inconsistency between these Policies and the Presbyterian Book of Order or applicable New York State law, the provisions of the Book of Order or state law shall control. Specific instances of possible conflict, inconsistencies, or of previously-enacted policies, procedures or guidelines not expressly addressed in these Policies, should be brought to the attention of General Council in writing. Council shall report any such occurrences to Presbytery, together with its recommendation as to any action.

Teaching Elders and Ruling Elder delegates to Presbytery are encouraged to remind their sessions from time-to-time of the policies and guidelines contained herein and of the principles which lie behind them, so that sessions may better understand the Policies by which Presbytery and its member congregations regulate themselves.

III. PRESBYTERY FUNDING POLICIES

A. Presbytery Income

I. Per Capita

a. Background

In order to meet the obligations of being a connectional church, the Presbytery of Geneva, as well as the Synod of the Northeast and the General Assembly, may choose to have a Per Capita (in accordance with Book of Order G- 3.0106). The Per Capita is seen as a fair way of distributing the cost of our governing bodies among all church members. While the Presbytery does not have the power to compel a session to pay its Per Capita, payment of Per Capita is a high moral obligation, the fulfillment of which visibly demonstrates the covenantal ties that bind us as the one church of Jesus Christ.

b. Determination

The General Council will determine the Presbytery Per Capita annually as part of the Annual Operating Budget process based on historical performance and the budget for the succeeding year. The Budget and Finance Committee will recommend the annual Per Capita amount to General Council for the Presbytery to adopt. For budget calculations it is necessary to use the active membership figure from the previous year. For example, 2013 per capita is based on December 31, 2011 membership.

c. Collection

Member congregations of the Presbytery of Geneva collect Per Capita and forward it to the Presbytery, where the funds are used to pay for the operation of the Presbytery and Camp Whitman on Seneca Lake. In addition, the Presbytery acts as agent for the Synod and General Assembly in collecting and forwarding part of the Per Capita to these respective operations. Churches are encouraged to collect Per Capita throughout the year and forward the collection to the Presbytery on a monthly basis. The Budget and Finance Committee will review the collection of Per Capita from the churches quarterly. The Council will offer encouragement to those congregations falling behind, so that a steady cash flow can be maintained and no church falls seriously behind.

d. Remittance to Synod and General Assembly

The Presbytery is responsible for the collection and forwarding of Per Capita to the Synod and General Assembly. The Presbytery will submit quarterly payments to the Synod and General Assembly as received from congregations. The Presbytery will withhold its Per Capita commitment only to the extent that any congregation withholds payment to the Presbytery.

e. Effects of and Remedies for Non-Payment

The expenses incurred by the Presbytery are funded by the Per Capita remitted by those congregations who pay it. Therefore, withholding of Per Capita hurts other congregations and our mutual ministries in necessitating budget cuts or tapping of reserves. The Presbytery, through its General Council, will make efforts to encourage the payment of Per Capita. Efforts may include reports to the Presbytery Assembly, letters, and phone visits with the pastor and Session.

Where there is ongoing failure to pay any Per Capita, the Presbytery will interpret it as a sign of possible problems with our connectional relationship.

2. Basic Mission Giving Process

- a. Annually, requests shall be made to each church to report its intended Basic Mission Support of the Presbytery of Geneva, the Synod of the Northeast, and General Assembly PC (U.S.A.). A recommended percentage of Basic Mission Support for each higher Council will be included in this request. Churches are encouraged to strongly consider meeting these recommendations.
- b. Churches shall be urged to make monthly contributions to Basic Mission support.
- c. Churches shall be encouraged to contribute to Basic Mission Support without designation to a specific program. However, if designations are made, they will be carefully monitored.
- d. The most current reports of the contributions received for Basic Mission Support shall be submitted at each meeting of the Budget and Finance Committee.
- e. Interpretive material regarding Basic Mission Support undertaken by all governing bodies of the church shall be made available to the churches on an annual basis.
- f. Presbytery shall forward to the Synod and General Assembly those funds received on their behalf.

3. Grants

Grants provided by Synod and General Assembly will be distributed for funding of programs designated by the Presbytery.

4. Restricted Gifts

Directed gifts to the Presbytery from individuals or sessions are restricted gifts. Depending on the terms of restriction, gifts will be placed in accounts labeled Temporarily Restricted or Permanently Restricted until the gifts are used or until terms have been met or renegotiated.

- a. The Committee on Budget and Finance of the Presbytery reserves the right to accept or reject all restricted gifts
- b. Only gifts with a combined total of \$5,000 or more will be considered for a new, specific project
- c. Gifts of less than \$5,000 will only be considered if designated for an existing project
- d. All restricted gifts shall be expended prior to budgeted fund expenditures of said restricted expense.
- e. Gifts that exceed the anticipated expense for a given item or monies unexpended after one year shall be disbursed by decision of the Budget and Finance Committee subsequent to donor consent if the donor is a single individual or congregation. Such disbursement will eliminate the classification of the gift as restricted for accounting and reporting purposes.

5. Designated Funds

- a. The Presbytery may choose to maintain several designated funds for the purpose of long-term projects. The use of such funds is restricted as described in Section VII and such funds may be released for the stated purposes at any time.

6. Special Offerings

- a. Historically, the Presbytery has not approved direct appeals to the entire Presbytery, its churches, and their members.
- b. The Presbytery, upon recommendation by a committee or staff member, may approve a Presbytery-wide special appeal for funding on behalf of any of its

mission units or programs.

- c. The soliciting committee or mission unit will not suffer any reduction of its normal budgeted amount in the Unified Budget during the special appeal period.
- d. The soliciting committee or mission unit will develop adequate informational materials which will enhance and deepen the entire Presbytery's understanding of our mission.
- e. When Presbytery gives approval to committees or mission units of Presbytery to conduct special mission appeals over and above their line amount in the Unified Budget, it is understood that a church's giving to such requested funds is over and above the giving church's established commitment to the Presbyterian General Mission and Unified Budget.
- f. The Presbytery shall continue to give high priority and encourage churches to respond with generosity to the Special Offerings of the General Assembly (One Great Hour of Sharing, the Peacemaking Offering, the Pentecost Offering, and the Christmas Offering), and other special appeals as they may arise.

B. Presbytery Expenses

1. Direct Operating Expenses

- a. Expenses associated with the physical operation of the Presbytery office, such as gas, electricity, water, sewer, telephone, insurance, etc., shall be paid once they are verified as accurate by the Presbytery Leader or Treasurer. If the Presbytery Leader or Treasurer deems an expense inappropriate or has cause for concern, the billing will be referred to the Budget and Finance Committee for further review.
- b. The Treasurer administers the payroll for all Presbytery employees. The General Council Committee on Personnel annually recommends appropriate pay rates for employees. These are subject to approval in the annual budget by the Presbytery. The Presbytery shall contract with an outside payroll service to have all paychecks issued and withholding taxes and reports filed in a timely fashion to appropriate agencies.
- c. All disbursements of funds shall be under the oversight of the Presbytery Budget and Finance Committee and the review of the Presbytery Leader or Treasurer and pursuant to the budget. (See additional information under IV-E below.)

2. Administrative Expenses

All administrative expenses generated by Committee or Presbytery actions shall be paid only upon receipt of a voucher, properly approved by the Presbytery chairperson of the specific committee, with such approval verified by the Treasurer.

3. Committee Expenses

Disbursements from committee budgets shall be requested by the Committee Chair or his/her designee, and approved by the Presbytery Leader or the Treasurer. By approving a request, the Treasurer is verifying that, to the best of his/her knowledge, the approved expenditure is prudent, properly authorized, and advances the interests of the Presbytery or the Committee's work.

4. Reimbursable Expenses of the Presbytery

Expenses for conducting presbytery business may be reimbursed for travel, mileage, meals, and miscellaneous expenses of either volunteers or employees of the Presbytery. Reimbursement is dependent upon IRS guidelines. Policies are as follows:

- a. *Travel Expenses*

Travel shall be reimbursed at the most reasonable fare available for public accommodation and supported with a receipt.

b. *Automobile Expenses*

Mileage expense reimbursement for employees shall be equal to the amount set by IRS guidelines for reimbursements used “in trade or business.” Mileage expense reimbursement for volunteers shall be equal to the amount set by IRS guidelines for reimbursements used “for charitable purposes.”

c. *Meal Expenses*

Reimbursement requests for meals must be accompanied by the original, itemized receipt, along with a credit card receipt (the credit card summary alone will not be accepted for reimbursement). Alcoholic beverages are excluded from reimbursement.

d. *Miscellaneous Expenses*

A receipt shall support any miscellaneous expenses that a person expects the presbytery to reimburse. A spouse’s expenses are not reimbursed nor are personal items, including over-the-counter medications, toiletries, etc.

IV. ADMINISTRATIVE PROCEDURES

A. Accounting for Cash and Other Valuable Items

1. Cash

- a. Cash refers principally to currency and checks received in the normal course of operations. The office staff and the Bookkeeper shall be responsible for controlling the receipt, accounting for, and disbursement of the Presbytery’s cash.
- b. The Senior Administrative Assistant shall oversee the recording of all cash received by the Presbytery in support of its operations. Records will be maintained by the Senior Administrative Assistant, who will detail the source, proper disposition, and accounting for all cash received and disbursed. A log of all cash will be prepared at least weekly and checked and signed by the Senior Administrative Assistant and the Treasurer and recorded by the Bookkeeper.
- c. The Senior Administrative Assistant shall also oversee the deposit of all cash into the Presbytery banking accounts. Deposits shall be made several times a week, if needed. Cash should not be left in the Presbytery offices over a weekend. Until a deposit is made, cash will be kept in a secure place in the Presbytery office.

2. Other Valuable Items

Securities and other valuable items presented to the Presbytery will be itemized and will be maintained securely until deposited into an appropriate secure repository, such as the Presbytery’s investment account or with the Presbytery’s investment custodian.

B. Disbursements

1. All disbursements shall be made from the Presbytery accounts. Presbytery Committees shall not maintain separate accounts of any type to handle Committee disbursements. This should provide direct control of Presbytery assets and make certain that all expenditures are made according to Presbytery and Committee directives.
2. Committees may maintain internal reporting of and accounting for expenditures only for the purpose of managing committee operations.
3. All disbursements shall be supported by a properly approved voucher or stamped receipt. Required receipts will be retained in the records of the Bookkeeper.
4. All payments will be made by a check of the Presbytery drawn on the appropriate funding account. This is in part to provide an audit trail, but also to discourage the maintenance of cash in the Presbytery office.

C. Authorized Signatories

Authorized signatures may include those of the Treasurer and Presbytery Leader. Two signatures

shall be required for disbursements that exceed \$10,000. Multiple checks or partial payments are not permitted to circumvent this limitation. The Budget and Finance Committee will maintain a current list that shall specify those with the authority to sign vouchers and share this with the Bookkeeper.

D. Voucher Procedures

1. A properly approved voucher for reimbursable expenses shall be presented to the Senior Administrative Assistant for reimbursement. The voucher shall have all normal available receipts and invoices attached. Expenses without receipts shall be itemized in detail. The appropriate account for reimbursement shall be specified on the voucher.
2. Expenditures by the Staff shall be approved by the Presbytery Leader and shall be presented by approved voucher or stamped receipt.
3. Expenditures by the Presbytery Leader shall be approved by the Treasurer or other approved signatories and be supported by approved voucher or stamped receipt. The check may not be signed by the Presbytery Leader.
4. Expenditures by volunteers and others on behalf of a Committee shall be approved by the Chairperson of the Committee and be presented by approved voucher.
5. Payment by the Bookkeeper will not be made without a properly approved voucher or stamped receipt.

E. Analysis and Comparison of Budget and Actual Expenditures

1. Reporting to Presbytery

The Treasurer shall oversee the preparation of clear and accurate reports of the financial condition of the Presbytery. The Treasurer, through the Budget and Finance Committee, will present the reports to the General Council. The Treasurer shall also present these reports to the Presbytery at each stated meeting of the Presbytery.

2. Recommendations for Expenditure Adjustments

When the Budget and Finance Committee notes that the Presbytery, or a committee thereof, is varying significantly from its annual budget, the Budget and Finance Committee shall request explanation and will work with staff leadership to encourage and adopt suggested modifications in order to maintain financial stability and budget integrity. This action may take the form of spending limits or deferrals, identification of alternative funding sources, or committee budget reallocations. Budget reallocations shall occur only through Presbytery upon recommendation by the Budget and Finance Committee.

3. Carryover of Unused Budget Amounts

Presbytery procedures prohibit a committee from carrying over amounts not spent in one fiscal year to be used in a subsequent fiscal year. It is also NOT appropriate to spend unused funds at the end of the year to avoid "loss" of control over those funds. If funds are not spent, and the expenditure remains valid, the Committee should budget the amount for the following year and justify the amount as part of the budgeting process.

F. Review and Certification of Annual Financial Review

All funds shall be reviewed annually. The Budget and Finance Committee shall select an outside accounting firm, receive and forward the firm's report to the General Council and Presbytery with recommendations as necessary, and evaluate control suggestions by the accountant and monitor process changes to minimize or eliminate deficiencies.

G. Determination of Service Providers

Presbytery employees and volunteers who are entrusted with choosing outside service providers should base their judgment on which service will provide the best value for the Presbytery, i.e. the most appropriate services, at a reasonable cost, considering the benefits to the Presbytery. Services should be reviewed on a recurring cycle to determine that the provider continues to represent the best value to the Presbytery for the expenditure of funds.

H. Bonding

The Presbytery shall maintain fiduciary insurance covering officers, employees, and volunteers in an amount sufficient to provide adequate coverage for Presbytery financial transactions, and in an amount not less than \$100,000 per loss.

I. Capital Fund or Building Programs

1. The Presbytery encourages congregations which enter into capital fund or building programs to remember the mission of the whole church. To this end, Presbytery invites sessions to consider an appropriate percentage goal or a specific dollar amount to be raised in capital or building programs that would be devoted to Presbyterian General Mission [Presbytery, Synod, and General Assembly], possibly with individual members being given the opportunity to designate a portion of their pledge for such purposes. Where circumstances will not permit the inclusion of a percentage component for mission during a particular fundraising effort, churches are encouraged to consider increasing their mission support when the campaign is concluded. The Stated Clerk shall exercise primary oversight as to congregational mission designation in their capital process.
2. The Book of Order requires that Presbytery approve member church's capital campaigns, building funds, and property transactions. The Presbytery of Geneva approves all such transactions that will exceed 25% of the church's annual budget. The Presbytery has assigned the approval process to the Stated Clerk.
3. In order to receive approval, Sessions must submit the following items to the Stated Clerk two weeks before the Presbytery meeting at which approval may be given: 1. A copy of the current year's annual budget, 2. A budget for the specified work, campaign, or transaction, 3. A specific plan for covering all associated costs as well as meeting the mission objective as outlined in IV.1.1

J. Additional Policies

1. The Presbytery shall use accrual accounting and follow Generally Accepted Accounting Principles [GAAP].
2. The General Ledger and all related financial documents shall be kept in a secure form.
3. The ledger and supporting documents will be backed up daily or after each use to prevent loss of data.
4. The Chart of Accounts will be established and modified by the Bookkeeper at the direction of the Treasurer.
5. Financial reports, such as the Balance Sheet and the Operating Statement, will be established, formatted, and modified by the Bookkeeper at the direction of the Budget and Finance Committee.
6. Before reconciling the checking account each month, the Senior Administrative Assistant will give the un-opened bank statement to the Bookkeeper for review. The Treasurer will review the reconciliations regularly.
7. The Treasurer will be responsible for the management of all short-term [less than one year] cash needs of the Presbytery. The Treasurer may move funds between the checking account and a short-term Cash Management Fund as the need dictates after approval of the Budget and Finance Committee.

V. CREDIT CARD POLICY

A. General

Credit cards may be issued to employees who incur expenses that ultimately will be paid by the Presbytery of Geneva. These expenses may include travel and other costs incidental to fulfilling their responsibilities. Charges to the cards shall be documented with receipts, invoices, or other supporting evidence of the nature of the expenditure and submitted for approval. Expenses that are not ultimately the responsibility of the Presbytery of Geneva should not be charged on the credit cards. An expenditure that would not be eligible for reimbursement by the Presbytery of Geneva if paid in cash or with a personal charge card should never be charged on the

Presbytery of Geneva's credit card. Employees who use Presbytery of Geneva credit cards for expenses not related to the Presbytery of Geneva or Camp Whitman on Seneca Lake will have their credit card revoked, shall immediately repay all personal charges, and may be subject to other actions by the presbytery. The person who approves payment of credit card charges and who becomes aware of personal use, other than by one-time accident, should advise the Treasurer to cancel the credit card.

B. Submission Process

Each month, expenses charged on the credit card should be reported to the Senior Administrative Assistant on the approved form, together with supporting detail sufficient for an approver, Bookkeeper, Treasurer, or independent auditor to be able to verify the expenses as being Presbytery of Geneva-related. The form should be submitted to the next highest level of authority for review and approval for payment. Generally the Presbytery Leader or Camp Director would approve expenses of other employees. The Presbytery Leader should submit his/her expense voucher to the Treasurer for approval.

VI. RECORD RETENTION AND RECORD KEEPING

A. The permanent financial records of the Presbytery shall be kept in secure files or cabinets in the Bookkeeper's office. However, to aid in disaster recovery, the following records should also be kept in a secure, off-site location:

- All Federal and State Tax ID numbers
- The Presbytery's incorporation documents and Federal Tax Exempt Status letter
- All bank accounts, mutual funds, and investment account numbers, names, addresses, and phone numbers
- All insurance policies numbers, names, addresses, and phone numbers.
- All software version numbers, serial numbers, installation passwords, vendor tech support phone numbers, i.e. all data needed to reinstall software after a disaster
- Copies of major equipment invoices, including serial numbers, date of purchase, and warranty information
- Any other irreplaceable and very important documents

B. At least two persons shall have access to the secure storage site at all times. The Presbytery shall use records retention guidelines such as those shown here:

- Payroll Tax Filings 4 years (from paid or due)
- Cash Receipts 7 years
- Cash Disbursements 7 years
- Employment Tax Records 7 years
- Expense Reports 7 years
- Minutes of Committee Meetings 7 years
- Bank Statements 7 years
- Bank Reconciliations 7 years
- Budgets 7 years
- Duplicate Deposit Slips 7 years
- Contracts, Notes, Leases 7 years
- Accident Insurance Reports 7 years
- Time & Attendance Records 7 years
- Corporate Stock Records Permanent
- Fixed Asset Schedule Permanent
- Real Estate records Permanent
- Journals & Ledgers Permanent
- Chart of Accounts Permanent

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- Fixed Asset & Depreciation Schedules Permanent
 - General Ledger/Trial Balances Permanent
 - Financial Statements Permanent
 - Retirement/Pensions Records Permanent

VII. PRESBYTERY INVESTMENT POLICY

- A. The purpose of this investment policy statement is to establish a clear understanding of the investment policy, guidelines and objectives for the invested monetary assets of The Presbytery of Geneva. Such a policy statement is needed to document reasons for investment decisions, ensure consistency of procedures, and assist with the education of the leadership and staff about the procedures that are followed in the management of the Presbytery's funds.
- B. This policy is directed towards the management of all of the monetary assets of the Presbytery of Geneva, but will focus especially on those assets that are invested for long-term growth rather than on that part of the total monetary assets of the presbytery that is managed to provide the Presbytery of Geneva with its near-term or intermediate term cash needs.
- C. It is intended that the balance in the checking account be a minimum amount to fill regular operating needs and a level of emergency cash for unforeseen needs. In addition, certain restricted accounts may hold their assets in near-term accounts for easy accessibility.
- D. The designated accounts that may be held, in whole or in part, in near-term accounts will be determined annually by the Budget and Finance Committee.
- E. The intent is that all the financial assets other than those in the near-term category are to be managed with the aid of a professional investment advisor or one or more investment management firms under oversight of the Budget and Finance Committee with annual review.
- F. Policy for the Professionally Managed Investments
 1. The purpose of this investment policy statement is to establish a clear understanding of the policy, guidelines and objectives for the investments of The Presbytery of Geneva. It provides the investment manager with investment guidelines, direction, and a framework within which they are expected to work and be measured. The intent of this investment plan is to be sufficiently specific to be meaningful but flexible enough to be practical.
 2. Portfolio assets shall be invested to provide preservation of principal and capital growth for the benefit of the Presbytery of Geneva. The investment objective of the portfolio is to attain a total return of at least 3-7% above the rate of inflation annually over a market cycle. The first objective is preservation of capital. Therefore, the Presbytery of Geneva expects this objective to be fulfilled within the levels of economic risk that a prudent person would take under various economic conditions. The Presbytery of Geneva reserves the right to modify these economic objectives periodically in light of changing rates of inflation.
 3. The appropriate time period for the portfolio to be measured, in the context of the objectives, shall be a full market cycle, which should approximate a three to five year period. Recognizing that capital markets fluctuate in cycles, it is not expected that the funds under management will necessarily meet the specific objectives on a consistent annual basis.
 4. The Presbytery of Geneva requires that any investments made on its behalf by the investment manager recognize the Divestment List compiled by The Committee on Mission Responsibility Through Investment of the Presbyterian Church (U.S.A.) and published on an annual basis. The General Assembly of the PC(U.S.A.) urges divestment

and/or proscription of some corporations due to their involvement in military-related production, tobacco, or human rights violations. An up-to-date list of corporations or securities affected by those General Assembly policies, and which should NOT be present in any investments made by the investment manager may be downloaded from the PC(U.S.A.) web site at <https://gamc.pcusa.org/ministries/mrti/what-faith-based-investing/>. The GA updates this list annually.

VIII. PRESBYTERY CAPITALIZATION POLICY

The Presbytery of Geneva shall capitalize any item, equipment, or software that costs more than \$1,000 and is expected to last at least three years. Capitalized items shall be depreciated over their estimated useful lifetimes.

IX. ACQUIRED ASSETS POLICY

- A. This “Acquired Assets Policy” shall apply to any assets received by the Presbytery from the dissolution of a congregation. “Acquired Assets” may include, but not be limited to, the proceeds of the sale of real and/or tangible and intangible property, personal property, bank accounts, pledges received, securities, and other investments, cash on hand, and notes and loans receivable. The use of Acquired Assets governed by this policy shall be recommended to the Presbytery by the Budget and Finance Committee, working in collaboration with representatives of the General Council and the Committee on Ministry, including any Administrative Commission put into place. This group shall, whenever relevant, take into account the wishes of a dissolving congregation with regard to the use of its assets being transferred to the Presbytery.
- B. In recommending to the Presbytery the use of acquired assets, the Budget and Finance Committee shall give first consideration to the following Presbytery mission goals:
 - Church Transformation Spiritual
 - Development Building Relationships
 - Mission Programs of the Presbytery
- C. Any expenses incurred by the Presbytery in order to acquire assets shall be reimbursed to the Presbytery funds from which they were taken before any acquired assets are distributed.
- D. The assets received under this policy shall be reserved in an acquired assets fund until the Presbytery approves specific uses of such funds. These funds shall be included in the professionally managed Investment Fund and share in the income and capital gain/loss of these funds.

X. RESPONSIBILITIES

- A. The Budget and Finance Committee is responsible for assuring ongoing compliance with these policies. In the event the Bookkeeper, Presbytery Leader, or Senior Administrative Assistant is unable to fulfill his or her responsibilities within the scope of these policies, the Treasurer may act on his or her behalf until the Presbytery Personnel Committee has resolved the situation. In the event the Treasurer is unable to fulfill his or her responsibilities within the scope of these policies, Presbytery General Council shall appoint a Treasurer Pro Tempore who shall serve until the Presbytery Nominating Committee can present a candidate for permanent Treasurer to the appropriate stated meeting of Presbytery.
- B. Proposed revisions to this policy shall be submitted to the Budget and Finance Committee, which shall prepare them for presentation to Presbytery.