

ATTACHMENT A ~ TEMPORARY STANDING RULES (first reading)

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APRIL 2015

Presbytery of Geneva

THE PURPOSE OF GENEVA PRESBYTERY

Is to empower and help its local congregations to organize for mission in obedience to the Lordship of Christ, thus fulfilling their unique ministry of sharing the Gospel, by placing the entire resources of the congregation effectively in the service of Christ.

The Presbytery provides resources, guidance and encouragement.

The Presbytery helps its churches relate with each other and denominational structures.

The Presbytery works to provide appropriate forms of education, training, evangelism, stewardship development, social concern, and participation in mission.

The Presbytery initiates, interprets and implements these functions within the Presbytery as well as within its constituent congregations.

The Presbytery strives to provide care, guidance, discipline and nurture in regards to its relationship with its Teaching Elders, candidates, and congregations.

The Presbytery endeavors to relate to local organizations of other communions and church organizations, as well as with interdenominational and community organizations.

VISION STATEMENT

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.

INTRODUCTION

The geographic bounds of the Presbytery of Geneva include the New York State Counties of Wayne, Seneca, Yates, Schuyler, Chemung, Steuben, Allegany (except the town of Cuba, which is in the Presbytery of Western New York), and Ontario (except the town of Victor, which is in the Presbytery of Genesee Valley). It also includes the Town of Spencer in Tioga County and the Towns of Ulysses, Enfield, Newfield, Danby and the City of Ithaca in Tompkins County. The Form of Government and the Rules of Discipline of the Presbyterian Church (USA) are in all their provisions obligatory upon the Presbytery of Geneva and upon its members.

The Presbytery of Geneva, being a governing body incorporated under the Religious Corporations Law of the State of New York, recognizes that the Religious Corporations Law of the State of New York is in all its provisions obligatory upon its members.

The Presbytery of Geneva hereby adopts Robert's Rules of Order Newly Revised, and the following By-Laws as obligatory upon it and its members, its General Council, and its Committees.

I. MEMBERSHIPS AND MEETINGS

Membership 1.01

All Teaching Elders on the Roll of Presbytery, Ruling Elder Commissioners elected by the sessions and Commissioned Ruling Elders shall be members of Presbytery. Other Teaching Elders meeting the requirements of G-2.0505 shall be enrolled temporarily as members of Presbytery upon recommendation of the Committee on Ministry. In addition, Ruling Elders who are members of the General Council or Chairpersons of Presbytery Committees shall be full members of Presbytery.

Stated Meetings 1.02

There shall be five stated meetings held each year at an hour and place to be set by the General Council in the months of January (annual meeting), March, May, September and November.

Notification 1.03

The date and hour of the stated meetings may be changed by Presbytery or by General Council, provided ten days notice is given to all members. Insofar as is practical, notice of all stated, adjourned and special meetings shall be communicated by mail or electronic mail to Teaching Elders, clerks of session, annual delegates and other members of Presbytery ten days before each meeting.

Quorum 1.04

A quorum shall consist of at least six Teaching Elder and six Ruling Elder members who are members of at least 5 different churches.

Docket 1.05

The docket for stated meetings shall be prepared by the Moderator in consultation with the General Council and mailed or electronically sent to all Teaching Elders, clerks of session, annual delegates and other members of Presbytery ten days before each meeting.

Attendance 1.06

Congregation: The Stated Clerk will contact each congregation not represented by a Ruling Elder at three consecutive stated meetings of Presbytery without satisfactory reason.

Teaching Elder: The Stated Clerk will contact every Teaching Elder, in active service and laboring within the bounds of Presbytery, not attending three consecutive stated meetings of Presbytery without excuse.

Specialized/Retired Teaching Elders: Teaching Elders not occupying pastoral positions shall report to the Stated Clerk in December. This report shall be referred to the Committee on Ministry for review and appropriate action.

Worship 1.07

Every meeting shall be opened and closed with prayer. At the January meeting there shall be a memorial service for Teaching Elders and Ruling Elders who have died during the previous year, and the Sacrament of the Lord's Supper shall be celebrated. Other Worship Services, at the other Presbytery meetings, shall be arranged by the General Council.

Recommendations 1.08

All General Council and committee recommendations to be presented on the floor of Presbytery shall normally be submitted in writing to the members of Presbytery.

Minutes 1.09

The minutes of each meeting shall be distributed to the Presbytery for review and subsequent approval at the following stated meeting of the Presbytery and made available on the Presbytery of Geneva website.

II. OFFICERS

Officers 2.01

The Officers of Presbytery shall be: Moderator, Vice-Moderator, Stated Clerk, Treasurer, Chairperson of General Council, Vice-Chairperson of General Council, and Trustees.

Duties 2.02

Moderator & Vice- Moderator 2.021

The Moderator shall perform the duties of the office as set forth in the Book of Order and in consultation with the General Council prepare the docket for meetings of the Presbytery. Vice-Moderator will be elected to serve a two year term, upon conclusion of 1st year, the Vice-Moderator shall become Moderator. Vice-Moderator will serve on General Council.

Stated Clerk 2.022

The Stated Clerk shall perform the following functions: receive all communications addressed to Presbytery and present the same to Presbytery or refer to the proper committee; notify members of special committees and task groups of their appointment or election; notify the Commissioners to General Assembly and to Synod of their election and any specific duties and provide them with necessary credentials; keep all minutes and records of the Presbytery and present them to Synod; distribute to Teaching Elders and clerks of session a list of officers and members of committees promptly after the Annual Meeting; prepare the yearly necrology report; maintain the parity list of Teaching Elders and Ruling Elders and will resource the Polity and Review Committee.

Treasurer 2.023

The Treasurer shall be elected yearly by the presbytery. The Treasurer will see that standard financial practices are followed by the presbytery. Financial books and records adequate to reflect all financial transactions shall be kept and shall be open to inspection by authorized presbytery officers at reasonable times. Periodic, and in no case less than annual, reports of all financial activities shall be made to the Council or entity vested with financial oversight. The Treasurer shall be an ex officio member of the budget and finance committee without vote.

Chairperson and Vice -Chair of General Council 2.024

The Chairperson and Vice-Chair of the General Council and of the Trustees of Presbytery shall be the person elected by the Presbytery upon nomination of the Presbytery Nominating Committee from those who have served on the General Council within the past five years.

Trustees 2.025

See section 3.032

III. THE GENERAL COUNCIL

Members 3.01

There shall be a General Council It shall be composed of the following: The Chairperson, Vice-Chairperson, Immediate Past Chairperson, the Moderator, Vice-Moderator and Immediate Past Moderator of Presbytery, the Treasurer, the Presbytery Representative to the Synod Mission Council, the Synod Commissioners (2), the Young Adult Advisory Delegate for Synod, The Commissioners to General Assembly (2), the Young Adult Advisory Delegate to General Assembly, the Chairperson of the Committee on Budget and Finance, the Chairperson of the Presbytery Nominating Committee, Chairperson of Committee on Ministry, Chairperson of Committee on Preparation for Ministry, Chairperson of Personnel Committee, Representative of Presbyterian Women, three persons who shall be nominated and elected from among those who have served on a Presbytery unit in the last three years, the Stated Clerk (without vote) and Presbytery leader (without vote).

Chairperson/Secretary 3.02

The Chairperson of the General Council and Trustees of Presbytery shall be elected for a one year term upon nomination of the Presbytery Nominating Committee from among those who have served on the General Council within the past five years. In the case of an absence, the General Council shall elect a chairperson pro tem. The Stated Clerk of the Presbytery shall be Secretary of the General Council.

Power/Duties 3.03

The General Council shall have the following powers and duties:

1. Review the work of the Presbytery in the light of the goals and priorities and directions developed by the Synod and the General Assembly and to recommend to the Presbytery appropriate directions for strategy and mission within the Presbytery.
2. Guide Financial Matters in consultation with the Budget and Finance Committee
 - a. Consider and report upon all proposals and appeals for money.
 - b. Present to the churches the budget of the mission and benevolent causes and agencies as adopted by the Synod and General Assembly.
 - c. Develop, prepare, and propose the Presbytery Mission & Operations Budget in consultation with the Budget and Finance Committee.
3. Approve the sale, mortgage, lease, or other encumbrance of the real property of Presbytery or any congregation, upon the recommendation of the session of that congregation. (G-4.01 Book of Order)
4. Organize or dissolve churches, and adjust difficulties in particular churches, after appropriate action by the Presbytery.
5. Consult with and help coordinate the work of administrative personnel.

General 3.031

Additional permissive powers added by the General Assembly shall become effective only upon specific action of the Presbytery. The Stated Clerk shall present these changes for Presbytery action no later than the next Annual Meeting.

Trustees 3.032

The General Council shall be the Trustees. The Trustees are authorized and empowered to take and receive on behalf of the Presbytery, and in its name, for religious, educational, benevolent or charitable purposes, such gifts, devises, bequests, grants and conveyances of real and personal estate, as in their judgment shall be proper, and to make such applications and provisions as in their discretion they shall deem advisable, for the purpose of carrying out the performing the trusts upon which such gifts, devises, bequests, grants or conveyances may be received. The Trustees are hereby authorized and empowered, from time to time, to invest any and all funds, which are now in their possession or which may hereafter come into their possession, and which funds are not restricted by contract, will or agreement to the contrary in such real or personal property, of any kind or nature, as they, in their joint discretion, shall deem satisfactory, even though the same may not be of the character permitted by the ordinary rules of law. The Trustees shall not suffer liability of any nature, whatsoever, either jointly or severally, by reason of the above investments.

Planning 3.033

The General Council shall assume responsibility for the on-going planning, budgeting, and evaluation for the Presbytery.

Funding 3.034

The General Council shall endorse or reject proposals by a Presbytery Unit to seek funding outside that provided in the Presbytery budget or other church sources.

Overtures 3.035

The General Council shall receive, review, or initiate overtures to be presented to the Presbytery in consultation with the Polity and Review Committee. It may make referrals of overtures to appropriate committees. (see 10.04)

Recommendations 3.036

The General Council shall also review committee and task group recommendations to be presented to the Presbytery, except those having to do with candidates, reception of Teaching Elders, pastoral calls, and vacant pulpits. Exception to the above review may be granted by a two-thirds vote of the Presbytery. Committee and task group chairpersons or their surrogates shall have access to the General Council for the purpose of presenting their recommendation(s), if necessary.

Meetings/Minutes 3.04

The General Council shall meet before each Stated Meeting of Presbytery and at other times as it deems necessary. Special meetings may be called under provisions similar to those governing the calling of a special meeting of the Presbytery.

Minutes of the General Council meetings may be approved at the close of each meeting or at a subsequent meeting. Minutes of the meetings shall be circulated to all members of General Council, included in the packet for presbytery and made available on the Presbytery of Geneva website.

Nominations 3.05

The Presbytery shall have a Standing Committee on Nominations composed of nine members, who shall be elected for three year term each, one third to be elected each year. The Committee shall be composed of one-third Teaching Elders, one-third laywomen and one-third lay men. It shall be broadly representative of the churches of the Presbytery. The General Council shall name the Chairperson annually. The Stated Clerk, the Representative to the Synod Permanent Nominating Committee, and the Presbytery leader shall resource the committee. At its November Meeting, the General council shall nominate members to take office at the close of the Annual Meeting of Presbytery. The Presbytery shall give full expression to the rich diversity within its membership and shall provide means which will assure a greater inclusiveness leading to wholeness in its emerging life.

Budget/Finance 3.06

The Presbytery shall have a Standing Committee on Budget and Finance. There shall be nine elected members. The Chairperson or surrogate shall be a member of the General Council. The treasurer of the Presbytery shall be an ex officio member without vote. The Committee shall have these responsibilities:

1. To monitor monthly income and expense statements and report the same to Council.
2. To provide for, review, and make recommendations concerning the annual audit of Presbytery's financial records and report to the first Council meeting after the completion of the audit report.
3. To review and have control of computer accounting and bookkeeping procedures.
4. To prepare an easily understood reporting form for financial statements for Council and Presbytery.
5. To develop a budget format which separates program costs and administrative costs, and shows the division of per capita costs.
6. To assist the Council as it carries out Budget Procedure in their role as Trustees.
7. To represent Presbytery in its dialogue with units of Presbytery and Sessions concerning budget, per capita, budget timelines, etc.
8. To recommend to Council the per capita budget based on requests received from committees.

Camp Whitman Advisory Board 3.07

The General Council shall have an Advisory Board for Camp Whitman on Seneca Lake. This committee is a joint committee with members from both Geneva and Genesee Valley Presbyteries. It shall be responsible for the maintenance and development of Camp Whitman. The Chairperson shall have access to General Council. The Committee shall relate to General Council in all corporate matters.

IV. GENERAL COMMITTEE INFORMATION

Membership 4.01

Each committee shall have the number of members specified in these standing rules, with approximately equal representation of Teaching Elders and baptized active members. Only Ruling Elders and Teaching Elders shall serve on the Committee on Ministry and on the Permanent Judicial Commission.

In addition to elected members, a committee may have such co-opted members as it may see fit. The Stated Clerk shall be a member of the Committee on Ministry (ex-officio and without vote).

Terms 4.02

Election to committees is for a term of three years, unless otherwise specified by the Presbytery.

Chairperson 4.03

Chairpersons of the committees shall be selected by the committee itself from its elected membership. The selection should normally occur before the November Presbytery meeting for the term to begin January 1.

Ruling Elders elected as chairpersons of committees shall be members of the Presbytery during their term of office.

Meetings 4.04

Committees shall establish their own regular schedule of meetings. Adequate notice shall be given to all members of all meetings, regular and special. Absence from two consecutive meetings without valid excuse shall constitute an automatic resignation. Each committee shall keep accurate minutes, properly approved, of all meetings. Minutes shall be circulated to all members of the committees.

V. ECCLESIASTICAL COMMITTEES RESOURCING THE CONGREGATION

The Ecclesiastical Committees for Resourcing the Congregation which shall serve the Presbytery shall include at least the following:

The Committee on Ministry

The Committee on Preparation for Ministry

The Committee on Representation

Committee on Ministry 5.01

The Committee on Ministry shall consist of sixteen elected members, not more than eight being either Teaching Elders or Ruling Elders and shall have responsibility for Presbytery's oversight of congregations and pastors

Visitation and Counseling 5.011

Direct access to the Committee shall be had at all times by all Teaching Elders in the Presbytery, by all sessions and by any Ruling Elders in active service.

The Committee shall be available at all times to all churches in the Presbytery. This Committee has authority to visit and counsel with churches and Teaching Elders of the Presbytery as to their spiritual and temporal welfare. This Committee shall visit and counsel with churches in which differences have risen.

Care and Oversight of Teaching Elders and Families 5.012

The Committee on Ministry shall be responsible for the care and oversight of all Presbytery's Teaching Elders with or without pastoral charge including those who are in teaching, chaplaincy, executive or other judicatory-related ministries, those laboring outside the bounds of Presbytery, as well as those who are retired, together with spouses and children of deceased Teaching Elders within the bounds of Presbytery in the following ways:

- A. By providing for the pastoral support of all Teaching Elders within the Presbytery so that the various aspects of their life and work may be meaningful and significant both to them and the Church.
- B. Acting between meetings of Presbytery to fulfill the privileges and responsibilities granted in the Book of Order in the dissolution of pastoral relations which the church and pastor agree, finding calls in order, approving the examination of Teaching Elders transferring from other presbyteries, and other related items in the dissolution of a pastoral relation.
- C. By providing pastoral care for Teaching Elders, spouses and children. This shall include such concerns as the annual review of their terms of call, counseling and consideration of the various aspects of retirement. The Committee is empowered to renegotiate changes in call/compensation with the sessions of particular churches.
- D. By encouraging participation in study leave.
- E. By assuming Presbytery's responsibility in all pension matters and serving as a liaison between the Board of Pensions and Presbytery.
- F. By reviewing the annual reports of all Teaching Elders who are serving in non-parish ministries, laboring outside the bounds of Presbytery or are engaged in secular employment. The Committee shall recommend approval, counsel qualification of said employment as an appropriate extension of ministry for said Teaching Elders.

Care of Congregations Without Pastors 5.013

The Committee on Ministry shall have the care and oversight of churches without pastors. Such oversight shall be exercised in the following ways:

- A. By consulting with the session and nominating to the Presbytery a moderator of the session.
 - 1. In those churches actively pursuing the calling of a new pastor, the moderator may be a member of the Committee on Ministry, and would then be liaison person between the church and the Committee. Moderators of churches without pastors will normally be named from the same geographical region as the church being moderated.

2. In churches where for any reason there is not current pursuit of calling a pastor, the Committee shall recommend a moderator to Presbytery. Such appointments will be for one year, and may be renewed upon review by the Committee each year. The Committee will report to Presbytery at each Stated Meeting on its recommendations.
3. A Presbytery-appointed moderator shall receive travel remuneration from the Presbytery at the current rate recommended by the Committee on Ministry and approved by the Presbytery.
4. The Presbytery ordinarily shall not approve a Teaching Elder's being called as pastor or appointed as stated supply of a church which that Teaching Elder has served as Temporary supply unless a period of six months has elapsed between the ending of the temporary supply relationship and the issuing of a call to the pastor or the appointment as stated supply. For reasons which seem good and sufficient to the Committee on Ministry and recommended to the presbytery, the presbytery by three-fourths vote of the members present may approve the issuing of a call or the appointment as stated supply without the lapse of the six month's period. Reasons for this action shall be spread upon the minutes of the presbytery. The prohibition shall not apply to a candidate who has been serving as temporary supply.

B. By consulting with the session in defining the session's responsibility and authority in filling the pulpit during the vacancy with a temporary supply, stated supply or interim pastor. Said pulpit supplies shall be reimbursed for service and travel costs at the rate recommended by the Committee on Ministry and approved by Presbytery.

C. By counseling the session as to correct procedures for the selection of a PASTOR NOMINATING COMMITTEE for the congregation.

D. By counseling the pastor nominating committee concerning correct procedures for seeking and calling a pastor.

E. By counseling with the pastor nominating committee regarding the suitability of a candidate before the candidate's name is presented to the congregation.

F. By presenting the congregational call of the candidate to Presbytery for action.

G. No person who is a candidate/nominee for a pastoral vacancy in Geneva Presbytery shall be permitted to come on the field to begin work until the candidate/nominee has met with and been examined by the Committee on Ministry or its representatives and that Committee is prepared to recommend the person's reception into the presbytery. In case of a candidate not previously ordained, the prior examination by the Committee on Preparation for Ministry shall precede the examination and recommendation of the Committee on Ministry.

Other Professional Staff 5.014

The Committee shall confer and advise the pastor and session of a church concerning the call of an Associate Pastor or other professional staff or the dissolution of such a call or contract relationship.

Other Responsibilities and Authority 5.015

The Committee on Ministry has delegated responsibility and authority to represent the Presbytery in:

A. Processing requests for dissolution of pastoral calls and temporary supply, stated supply, or interim pastors contracts.

B. Acting between meetings of presbytery to fulfill privileges and responsibilities granted in the Book of Order in the dissolution of pastoral relations when the church and pastor agree, finding calls in order, approving the examination of Teaching Elders transferring from other presbyteries, and other related items.

C. Assisting sessions in developing and approving position descriptions and person descriptions for pastoral and other professional staff.

D. Examining each Presbyterian Teaching Elder who seeks membership in his or her Christian faith and views in the theology, the sacraments, and the government of this church. The Committee on Ministry shall appoint a panel to examine each Teaching Elder who seeks membership according to the requirements of the Book of Order. This panel will consist of representatives of the Committee on Ministry and the Presbytery leader. At least two members of the panel shall be ordained Teaching Elders. The Committee on Ministry is given the authority to approve this examination, according to the Book of Order and the Standing Rules of the Presbytery. There will be no examination of the Teaching Elders on the floor of Presbytery when they are transferring their membership to the Presbytery. However, new members shall be presented to Presbytery and given an opportunity to address it briefly.

E. Relating to all actions concerning emergency financial assistance to Teaching Elders, surviving spouses, or congregations.

F. Counseling and guiding the Teaching Elders of Presbytery and monitoring the relocation process. This will include speaking for the Presbytery in all counsel and correspondence with the General Assembly's Vocation Agency and its Office of Personnel Services concerning personal information forms of Presbytery's Teaching Elders.

G. Administering the Maintenance of the Ministry Fund and the Emergency Fund for Teaching Elders and their families.

H. Assuming Presbytery's support and coordination of training, commissioning, oversight, and renewal of commissions for all Commissioned Ruling Elders within its bounds.

I. Liaison between Board of Pensions and Sessions.

J. Develop various task groups to study and recommend policies to Presbytery having to do with the quality of the relationships within churches (pastor and people/session, people to people, people and session) and with Presbytery.

K. To help manage conflict when it arises in congregations

COMMITTEE ON PREPARATION FOR MINISTRY 5.02

The Committee on Preparation for Ministry shall consist of six members. The Committee shall have as its responsibilities:

- A. Receiving applications and recommending enrollment of inquirers.
- B. Conducting annual consultations for all inquirers and candidates under care of Geneva Presbytery, providing guidance, support and direction toward the fulfillment of all requirements for ordination, as specified by the Form of Government of the PCUSA and by the policies of Geneva Presbytery.
- C. Reviewing the evidence of the inquiry phase and making a recommendation regarding candidacy.
- D. Providing a committee liaison to each inquirer and candidate of the presbytery.

- E. Conducting the final assessment of candidates and making a recommendation regarding readiness to be examined for ordination to the Ministry of Word and Sacrament, pending a call.

- F. Maintaining files on each inquirer/candidate under the care of Geneva Presbytery.

- G. Recommending readers for standard ordination exams.

- H. Administering the Candidates Aid Fund.

- I. Provide training for those seeking to be Commissioned Ruling Elders.

COMMITTEE ON REPRESENTATION 5.03

The Committee on Representation shall consist of seven elected members and, as far as possible, shall meet the requirements of G 3.0103. The Committee shall be responsible for:

- A. The annual review of the way the committees of the Presbytery are representative of racial ethnic members, women, different age groups, and person with disabilities.

- B. Providing names of possible candidates for office and committee membership to the Presbytery Committee on Nominations from any of the above designated groups.

- C. Reporting annually to the Synod and compliance of the Presbytery with the principle of participation and representation.

VI. OTHER COMMITTEES

The Presbytery and/or Council may establish committees and task groups as needed for the benefit of the life and work of the presbytery.

PERSONNEL COMMITTEE 6.01

The Personnel Committee shall consist of six members. The Committee shall be responsible for:

- A. Serving as the Personnel Committee for the Presbytery in accordance with the Personnel Covenant and Practices for the Presbytery of Geneva

- B. Recruiting and recommending Presbytery staff, camp director, property manager and any other administrative position of Camp Whitman in consultation with General Council and, where required, by the Presbytery.
- C. Reviewing and evaluating the work of the members of the Presbytery staff and of the Stated Clerk at least annually
- D. Reviewing, and updating as necessary, the job descriptions of all Presbytery staff members and the Stated Clerk on an annual basis.
- E. Conducting an annual compensation review with the Presbytery staff and Stated Clerk and submission of a recommendation for the next budget cycle to the Presbytery.

POLITY AND REVIEW COMMITTEE 6.02

The Polity and Review committee shall consist of six members. The Committee in consultation with the Stated Clerk will be responsible for:

- A. The annual review of Session Records and Church Registers.
- B. Reporting to the Committee on Ministry any problems affecting the pastoral relation or the health of the particular congregation.
- C. Reporting to the Presbytery any failure to conform to the provisions of the Form of Government or the book of Church Discipline.
- D. Where appropriate, suggesting to the sessions proper procedure and/or necessary action.
- E. Arranging for the adequate training of Clerks of Session as related to their particular responsibility to their Session and Presbytery.
- F. Reviewing all overtures originating in the Presbytery as to the propriety of their form and constitutional implications of their content. This will normally take place prior to submission to General Council and Presbytery.

PROPERTY COMMITTEE 6.03

The Property Committee will consist of six members. The Committee in consultation with the Budget and Finance Committee will be responsible for the oversight and maintenance of all Presbytery Property.

COMMITTEE ON MISSION 6.04

The Committee on Mission shall consist of six members. The Committee shall be responsible for:

- Mission grants funding – reviewing session initiated/endorsed mission project requests and two-cents-a-meal mission grant requests, and recommending to General Council which requests should be funded by presbytery and the amount of their funding
- Presbytery disaster response
- Pastoral care team responding to emergencies

VII. ELECTIONS

NOVEMBER MEETING 7.01

Election of all officers, General Council members, committee members shall occur at the November Meeting of Presbytery. Election of Commissioners and Young Adult Advisory Delegates to General Assembly and Synod shall occur at the November meeting.

NOMINATIONS 7.02

Nominations for all elective positions except the Nominating Committee shall be made by the Committee on Nominations and shall be sent to the members of Presbytery in advance of the November Meeting. Exceptions shall be the nominating and electing of Presbytery Staff, which shall be governed by the procedures established by the Book of Order with the personnel committee. The Presbytery leader shall be elected for a five year term and be eligible for re-election.

Voting members of the Nominating Committee shall not be eligible for nomination by the Committee to the position of Moderator, member-at-large of the General Council, member of the Committee on Ministry, representative to a Synod unit, Commissioner to the Synod or General Assembly. They may be nominated from the floor for any such position.

The Committee on Nominations shall be nominated and elected according to the procedures already established in these Standing Rules.

In proposing persons for Vice-Moderator, the Nominating Committee shall rotate among the four categories of male Teaching Elder, female Teaching Elder, male Ruling Elder, and female Ruling Elder, and Vice-Moderator will become Moderator during the second year of the term. In proposing persons for Vice-Moderator, the Nominating Committee shall conscientiously search for people who represent the rich diversity of our membership.

Only one nominee shall be represented for each position, but additional nominations may always be made from the floor of Presbytery. In nominating commissioners to General Assembly and Synod, the Committee shall designate a principal for each position and alternates in sufficient number to see that the Presbytery is fully represented. Additional nominations for commissioner or alternates may always be made from the floor.

Nominations for Youth Advisory Delegates to General Assembly and Synod shall be made by the Nominating Committee which shall solicit nominations from the churches and present one nomination for each principal and alternate position. In the event neither principal nor alternate Youth Advisory Delegate is able to attend, the Stated Clerk and Chairperson of the Nominating Committee are empowered to fill the vacancy.

A. In elections, those receiving the highest number of votes shall be declared elected and those receiving the next highest number shall be alternates in the order of the number of votes they receive.

EFFECTIVE DATES 7.03

In the event a vacancy shall occur in the Presbytery's delegation, which because of the short time prior to the meeting cannot be filled by alternates or the calling of a special meeting of Presbytery to elect additional commissioners, the Moderator and the Stated Clerk, in consultation with the Chairperson of the Nominating Committee, shall be empowered to designate a Teaching Elder or Ruling Elder to fill the vacancy.

TERMS OF OFFICE 7.04

All elected persons shall assume office January 1st unless elected to fill a vacancy except: Presbytery Staff, who shall assume office on a date designated by the Presbytery; Commissioners to General Assembly and to Synod, who shall assume office at the opening sessions of the annual meeting of those judicatories.

Terms of Office:

- A. The Vice-Moderator shall be elected for a term of two years, upon the conclusion of the first year, shall become Moderator.
- B. The Stated Clerk, the Assistant Stated Clerk, elected members of the General Council and the Director of Auburn Seminary shall be elected for three years.
- C. Committee members, including members at large of General Council, shall be elected for terms of three years, except where nominations are made to fill unexpired term vacancies.
- D. Elected members of committees and General Council shall not serve for more than six years in succession.
- E. Commissioners to Synod shall be elected for a two-year term. Half of the delegation shall be elected each year. Commissioners shall not be eligible for a second consecutive term.
- F. Members of the Permanent Judicial Commission shall be elected for a six-year terms, each class to be elected in the even numbered years, and they may not succeed themselves for a second consecutive term.
- G. Vacancies occurring in any elective position except those of Presbytery staff shall be filled by the Presbytery upon nomination of the Committee on Nominations.
- H. Presbytery staff shall serve at the convenience of the Presbytery, according to the terms of each specific contract.
- I. The Treasurer is elected to a one year term up to a maximum of six years.

VIII. COMMISSIONS

PERMANENT JUDICIAL COMMISSION 8.01

There shall be a Permanent Judicial Commission of seven members which shall be elected by the Presbytery in accordance with the book of Order. The Permanent Judicial Commission shall be convened by the Stated Clerk subsequent to the election of a new class for instruction in procedure and the election of a Moderator and Clerk.

ADMINISTRATIVE COMMISSIONS 8.02

From time to time the Presbytery may constitute Administrative Commissions which shall be composed of at least three Teaching Elders and three Ruling Elders from different churches. These Commissions shall function as provided in the Book of Order and can only be convened by an act of the Presbytery.

INVESTIGATING COMMITTEE 8.03

In order to meet the requirements of the Book of Order for a Special Disciplinary Committee, the Presbytery shall elect seven members from whom the Stated Clerk and Moderator may select a committee of not more than three to function as specified in D-10.0202. The Stated Clerk, presbytery leader or members of the Permanent Judicial Commission shall not be members of the Special Disciplinary Committee.

IX. STAFF

PRESBYTERY LEADER 9.01

The Presbytery may elect a Presbytery leader as provided in Standing Rule 7.02.

The Presbytery leader shall have the duties and responsibilities outlined in the position description. In addition, the Presbytery leader, in cooperation with the General Council and appropriate committees will encourage discussion and formulation of general strategy for promotion of the mission of the Church within the Presbytery. The Presbytery leader shall make an annual report at the Annual Meeting, reporting at other meetings as requested by General Council.

OTHER STAFF 9.02

The Presbytery, at its pleasure, may elect other staff who shall have the responsibilities assigned by the Presbytery or the Presbytery leader.

SECRETARIAL/ADMINISTRATIVE 9.03

The Presbytery shall provide for adequate secretarial and administrative assistance for its staff. These persons shall be selected and reviewed by the Committee on Personnel of the Presbytery in consultation with the Presbytery leader.

X. OTHER

SYNOD UNITS 10.01

The Presbytery shall nominate persons to serve on Synod Committees according to the By-Laws of the Synod of the Northeast. Election shall be by the Synod. The presentation of a name for nomination shall be the responsibility of the Nominating Committee of Presbytery. Additional names may be proposed from the floor.

DIRECTOR OF AUBURN THEOLOGICAL SEMINARY 10.02

The Presbytery may elect a Director of Auburn Seminary who would report to the General Council once a year and to the Presbytery at the Council's discretion.

TASK GROUPS 10.03

The Presbytery, General Council, or committees of the Presbytery may create task groups to accomplish a purpose of the constituting unit. Funding for the Task Group's work shall come from the Presbytery budget of the unit to which it is responsible.

Unless otherwise provided, task groups are administratively responsible to Council.

Task groups shall be created for a specific period of time, not to exceed three years. At the end of the specific life of the task group it may be extended following review and evaluation for a specific period of time. Any task group in existence for six years shall be either made a standing committee or terminated.

There shall be an annual report and review of each task group to and by the Council. In addition, each task group shall report to each meeting of the Council.

OVERTURES 10.04

Any committee of the Presbytery may initiate an Overture to Synod or General Assembly. All such Overtures, not originating in the Committee on Polity and Review, shall be reviewed by the Committee on Polity and Review as to the propriety of its form and its constitutional implication. This will normally take place prior to the Overture's submission to General Council and to Presbytery.

XI. SUSPENSION AND AMENDMENT

SUSPENSION 11.01

These Standing Rules, with the exception of those that are included in this Article XI, may be suspended at any meeting of Presbytery by a two-thirds vote of those present and voting.

AMENDMENT 11.02

These Standing Rules may be amended in this manner:

- A. Proposed amendments shall be presented to the General Council for study and recommendations.
- B. The General Council shall report the proposed amendment to the Presbytery with recommendations at the next Stated Meeting.
- C. The Presbytery may adopt the amendment at the next Stated Meeting by a two-thirds vote of those present and voting.

May 12, 2015

ATTACHMENT B ~ REPORT OF 2014 AUDIT

**PRESBYTERY OF GENEVA
FINANCIAL STATEMENTS
December 31, 2014**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors Presbytery of Geneva
Rochester, New York

We have audited the accompanying financial statements of the Presbytery of Geneva (a religious corporation), which comprise the balance sheets as of December 31, 2014 and 2013, and the related statements of cash flows for the years then ended, and the statements of activities and functional expenses for the year ended December 31, 2014, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Presbytery of Geneva as of December 31, 2014 and 2013 and its cash flows for the years then ended, and the changes in net assets and functional expenses for the year ended December 31, 2014 in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Presbytery of Geneva's statements of activities and functional expenses for the year ended December 31, 2013, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 19, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Heveron & Company

Heveron & Company Certified
Public Accountants
Rochester, New York
July 28, 2015

**PRESBYTERY OF GENEVA BALANCE
SHEETS
December 31, 2014 and 2013**

ASSETS

	2014	2013
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 61,863	\$ 53,016
Pledges Receivable	-	65,170
Inventory	1,670	1,670
Prepaid Expenses	4,853	6,450
Total Current Assets	68,386	126,306
<u>Property and Equipment</u>		
Buildings and Improvements	1,035,162	1,035,162
Land	889,000	889,000
Vehicles and Boats	63,685	63,685
Furniture and Equipment	7,000	7,000
Computer Software	6,300	6,300
Less: Accumulated Depreciation and Amortization	(191,136)	(149,027)
Net Property and Equipment	1,810,011	1,852,120
<u>Other Assets</u>		
Investments	85,245	95,973
Beneficial Interest in Life Income Charitable Gifts	10,290	9,428
Total Other Assets	95,535	105,401
TOTAL ASSETS	\$1,973,932	\$2,083,827

LIABILITIES AND NET ASSETS

	<u>2014</u>	<u>2013</u>
<u>Current Liabilities</u>		
Accounts Payable and Accrued Expenses	\$ 41,987	\$ 120,702
Current Portion of Long Term Debt	<u>7,171</u>	<u>6,110</u>
Total Current Liabilities	<u>49,158</u>	<u>126,812</u>
<u>Long-Term Debt</u>	<u>124,270</u>	<u>131,250</u>
Total Liabilities	<u>173,428</u>	<u>258,062</u>
<u>Net Assets</u>		
Unrestricted:		
Operations	1,483,185	1,502,690
Board Designated	<u>49,944</u>	<u>78,280</u>
Total Unrestricted	1,533,129	1,580,970
Temporarily Restricted	187,617	165,037
Permanently Restricted	<u>79,758</u>	<u>79,758</u>
Total Net Assets	<u>1,800,504</u>	<u>1,825,765</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$1,973,932</u>	<u>\$2,083,827</u>

PRESBYTERY OF GENEVA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2014

(With Comparative Totals For The Year Ended December 31, 2013)

	Temporarily Permanently			Totals	
	Unrestricted	Restricted	Restricted	2014	2013
<u>Support and Revenue</u>					
Presbytery General Mission	\$ 252,339	\$ 124,982	\$ -	\$ 377,321	\$ 366,039
Presbytery Per Capita	268,598	-	-	268,598	287,070
Camp Whitman	155,033	-	-	155,033	143,899
Realized/Unrealized Gain					
on Investments	-	4,380	-	4,380	7,266
Camp Store Sales	2,630	-	-	2,630	3,104
Less: Cost of Goods Sold	(2,350)	-	-	(2,350)	(6,895)
Other Income	4,342	691	-	5,033	839
Releases from Restrictions	108,335	(108,335)	-	-	-
Total Support and Revenue	<u>788,927</u>	<u>21,718</u>	<u>-</u>	<u>810,645</u>	<u>801,322</u>
<u>Expenses</u>					
Program Expenses:					
Camp Whitman	327,089	-	-	327,089	357,737
Presbytery Missions	281,451	-	-	281,451	458,938
Supporting Services:					
Presbytery Operations	228,228	-	-	228,228	151,834
Total Expenses	<u>836,768</u>	<u>-</u>	<u>-</u>	<u>836,768</u>	<u>968,509</u>
Excess/(Deficit) of Support and					
Revenue Over Expenses	<u>(47,841)</u>	<u>21,718</u>	<u>-</u>	<u>(26,123)</u>	<u>(167,187)</u>
Net Assets - Beginning of Year	1,579,919	245,846	-	1,825,765	1,990,831
Reclassification of Net Assets	1,051	(80,809)	79,758	-	-
Net Assets - Beginning of Year					
- As Restated	1,580,970	165,037	79,758	1,825,765	1,990,831
Change in Interest in Life Income					
Charitable Gifts	-	862	-	862	2,121
Net Assets - End of Year	<u>\$1,533,129</u>	<u>\$ 187,617</u>	<u>\$ 79,758</u>	<u>\$1,800,504</u>	<u>\$1,825,765</u>

PRESBYTERY OF GENEVA
STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended December 31, 2014

(With Comparative Totals For The Year Ended December 31, 2013)

	Camp	Presbytery	Presbytery	Totals	
	Whitman	Missions	Operations	2014	2013
Salaries and Wages	\$ 158,336	\$ 42,790	\$ 75,388	\$ 276,514	\$ 331,491
Employee Benefits	41,512	17,604	57,750	116,866	129,695
Payroll Taxes	10,726	2,899	5,106	18,731	21,033
Total Payroll and Related Costs	210,574	63,293	138,244	412,111	482,219
Missions - Other	2,322	79,391	-	81,713	105,195
Per Capita	-	69,495	-	69,495	71,254
Missions - Session Endorsed Projects	-	49,850	-	49,850	50,747
Depreciation and Amortization	34,569	-	7,540	42,109	42,275
Professional Fees	-	-	29,889	29,889	19,771
Supplies and Office Expense	10,968	-	17,067	28,035	36,477
Food Expense	24,504	-	-	24,504	22,262
Insurance	14,374	-	5,690	20,064	19,648
Missions - Presbytery Committees	-	16,506	-	16,506	14,550
Travel and Conferences	1,489	-	11,331	12,820	38,728
Utilities	6,668	-	4,074	10,742	10,427
Repairs and Maintenance	6,703	-	2,718	9,421	11,567
Interest Expense	-	-	8,870	8,870	9,246
Other Expenses	4,699	-	1,564	6,263	10,567
Vehicle Maintenance	5,966	-	-	5,966	5,379
Synod Mission Expense	-	2,916	-	2,916	2,650
Small Equipment	2,394	-	-	2,394	5,053
Employee Development	1,123	-	1,241	2,364	6,960
Marketing	736	-	-	736	2,500
Bad Debt Expense	-	-	-	-	1,034
Total Expenses	\$ 327,089	\$ 281,451	\$ 228,228	\$ 836,768	\$ 968,509

**PRESBYTERY OF GENEVA
STATEMENTS OF CASH FLOWS**

For The Year Ended December 31, 2014 and 2013

	2014	2013
<u>Cash Flow From Operating Activities</u>		
Deficit of Support and Revenue Over Expenses	\$ (26,123)	\$ (167,187)
Noncash Expenses, Revenues, Losses and Gains:		
Depreciation and Amortization	42,109	42,275
Net Realized/Unrealized Gain on Investment	(4,380)	(7,266)
Bad Debt Expense	-	1,034
Decrease/(Increase) In:		
Pledges Receivable	65,170	(12,069)
Inventory	-	3,394
Prepaid Expenses	1,597	(739)
Increase/(Decrease) In:		
Accounts Payable	(78,715)	115,072
Deferred Revenue	-	(100)
Net Cash Flow Used By Operating Activities	(342)	(25,586)
<u>Cash Flow From Investing Activities</u>		
Purchase of Property and Equipment	-	(6,300)
Proceeds from Sale of Investments	108,159	-
Purchase of Investments	(93,050)	-
Cash Flow Provided/(Used) By Investing Activities	15,109	(6,300)
<u>Cash Flow From Financing Activities</u>		
Payments on Long Term Debt	(5,920)	(6,687)
Cash Flow Used By Financing Activities	(5,920)	(6,687)
Net Increase/(Decrease) in Cash and Cash Equivalents	8,847	(38,573)
Cash and Cash Equivalents - Beginning of Year	53,016	91,589
Cash and Cash Equivalents - End of Year	\$ 61,863	\$ 53,016
<u>Supplemental Disclosures</u>		
Cash Paid During The Year For:		
Interest	\$ 8,870	\$ 9,246

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Presbytery of Geneva (the Presbytery) was founded in 1805. The mission of the Presbytery is formally stated: The purpose of the Geneva Presbytery is to empower and help its local congregations to organize for mission in obedience to the Lordship of Christ, thus fulfilling their unique ministry of sharing the Gospel, by placing the entire resources of the congregation effectively in the service of Christ.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

In accordance with accounting principles generally accepted in the United States of America, the Presbytery reports information regarding its financial position and activities according to the existence and nature of donor restrictions in three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

The Presbytery also records contributions received as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions.

The following are descriptions of the Presbytery's net asset classifications: Unrestricted:
Operations: Undesignated resources that are available for the general support of the Presbytery's operations.

Board Designated: Resources that the Board has earmarked for purposes other than general operations. Board designated net assets consisted of the Lautergift, and amounted to \$49,944 and \$78,280 for the years ended December 31, 2014 and 2013, respectively.

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

December 31, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING

POLICIES (CONTINUED)

Temporarily Restricted Net Assets: Temporarily restricted net assets result from contributions where use by the Presbytery is subject to donor's restrictions that expire with the passage of time or by actions of the Presbytery. Temporarily restricted net assets consisted of the following at December 31:

	2014	2013
Camp Whitman	\$ 85,057	\$ 71,559
New Church Development - Corning Transformation	19,443	-
Two-Cents-A-Meal	15,808	-
Study Leave	15,253	16,277
Other Programs	11,910	11,910
Beneficial Interest in		
Life Income Charitable Gifts	11,730	11,343
Lay Pastors Seminars	10,290	9,428
Hay Grant	8,925	8,925
Partnership with Presbytery of Caribe	5,488	5,482
Presbytery Supported Missions	3,713	20,713
Presbytery Supported Missions	-	9,400
Total Temporarily Restricted Net Assets	\$ 187,617	\$ 165,037

When donor restrictions from prior years expire, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets: Permanently restricted net assets include resources from contributions where donors have imposed restrictions which do not expire with the passage of time and are not removed by actions of the Presbytery. Permanently restricted net assets consisted of the following at December 31:

	2014	2013
Camp Whitman Endowment	52,958	52,958
Presbytery General Endowment	26,800	26,800
Total Permanently Restricted Net Assets	\$ 79,758	\$ 79,758

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

December 31, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING

POLICIES (CONTINUED)

Contributions

Contributions are recorded at the time of receipt or when evidence of a non-conditional promise to give has been received. Promises subject to conditions are not recorded as income until those conditions have been met. Contributions that are expected to be received in future years are recorded at their present value. Contributions are recorded as unrestricted unless they are subject to donor restrictions, or are required to be used or expected to be received in future years.

Marketing

Marketing costs are expensed as incurred.

Inventories

Inventories consist of items used at the camp store such as clothing and merchandise for sale, and are recorded at the lower of cost (determined on a first-in, first-out basis) or market.

Income Taxes

The Presbytery is qualified under Section 501(c)(3) of the Internal Revenue Code as a not-for-profit religious organization exempt from federal and state income taxes. Accordingly, no provision for income taxes is included in these statements.

Accounting standards require entities to disclose in their financial statements the nature of any uncertainties in their tax position. Religious organizations are exempt from filing income tax returns unless they have unrelated business income. All tax years since the Presbytery's inception are subject to examination by tax authorities, as the Presbytery is not required and has not filed any tax returns. Areas that IRS and state tax authorities consider when examining tax returns of a charity include, but may not be limited to, tax-exempt status and the existence and amount of unrelated business income. The Presbytery does not believe that it has any uncertain tax positions with respect to these or other matters, and has not recorded any unrecognized tax benefits or liability for penalties or interest.

The Presbytery is not aware of any circumstances or events that make it reasonably possible that tax benefits may increase or decrease within 12 months of the date of these financial statements.

**PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING

POLICIES (CONTINUED)

Pledges Receivable

Pledges receivable are stated at the amount management expects to collect. Amounts that management believes to be uncollectible, after collection efforts have been completed, are written off. In addition, management evaluates the need for, and if appropriate, provides an allowance to reduce receivables to amounts management expects will be collected. Management determined that no allowances were necessary at year-end.

Property and Equipment

Property and equipment are stated at cost. The Presbytery capitalizes property and equipment with a cost of over \$1,000 and an estimated life of at least three years. Depreciation is computed using the straight-line method based on the estimated useful lives of the assets, as follows.

	<u>Years</u>
Buildings and Improvements	15-39
Furniture and Equipment	5
Vehicles and Boats	10

Depreciation expense amounted to \$40,849 and \$41,225 for the years ended December 31, 2014 and 2013, respectively.

Software

Software costs are being amortized on the straight line method over five years. Amortization expense amounted to \$1,260 and \$1,050 for the years ended December 31, 2014 and 2013, respectively.

Cash and Cash Equivalents

Cash and cash equivalents include all cash on hand and in banks. The Presbytery considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Cash and cash equivalents consisted of the following at December 31:

	<u>2014</u>	<u>2013</u>
Checking	\$ 61,863	\$ 34,863
Money Market	-	18,153
Total	<u>\$ 61,863</u>	<u>\$ 53,016</u>

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

December 31, 2014

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING

POLICIES (CONTINUED)

Determining Fair Value of Financial Assets and Liabilities

As defined in the accounting standards, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This applies to all assets and liabilities that are being measured and reported on the fair value basis. Accounting standards require new disclosures that establish a framework for measuring fair value and expands disclosure about fair value measurements.

This statement enables the reader of the financial statements to assess the inputs used to develop those measurements, by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values. Accounting standards require that assets and liabilities carried at fair value be classified and disclosed in one of the following three categories:

Level 1: Quoted market prices and active markets for identical assets or liabilities.

Level 2: Observable market-based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

Functional Expenses

The costs of providing the various program services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among Camp Whitman, Presbytery missions, and Presbytery operations.

Comparative Financial Information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2013, from which the summarized information was derived.

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

December 31, 2014

NOTE 2 - ENDOWMENTS

The Organization's endowment consists of approximately 2 individual funds established for a variety of purposes. Its endowments include only donor restricted funds. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions or board designations.

Interpretation of Relevant Law

The Organization has interpreted the New York Prudent Management of Institutional Funds Act (NYPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets, the original value of gifts donated to the permanent endowment, the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by NYPMIFA. In accordance with NYPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, (7) where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have on the Organization and (8) the Organization's investment policies.

Funds with Deficiencies

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 NYPMIFA requires the Organization to retain as a fund of perpetual duration. In accordance with accounting principles generally accepted in the United States of America, deficiencies of this nature are reported in unrestricted net assets. There were no such deficiencies as of December 31, 2014 and 2013.

**PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

NOTE 2 - ENDOWMENTS (Continued)

Investment Return Objectives, Risk Parameters and Strategies

The Organization has drafted investment policies for endowment assets that attempt to provide a predictable stream of funding for programs supported by these investments, while also maintaining the purchasing power of those endowment assets over the long-term.

Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well diversified asset mix that is intended to result in a consistent inflation-protected rate of return. Therefore, the Organization expects its endowment assets, over time, to produce an average rate of return of at least 3 to 7% above the rate of inflation annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy

Some of the earnings on permanently restricted funds are restricted for the camp and are used to support the camp operations as necessary. Some are not restricted and are used to support the Organization's programs as necessary. Earnings include interest, dividends, realized and unrealized gains. The historic dollar value of permanently restricted funds is maintained intact.

Endowment net asset composition by type of fund as of December 31, 2014:

	Temporarily Restricted	Permanently Restricted	Total
Donor Restricted Endowment Fund	\$ -	\$ 79,758	\$ 79,758

**PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

NOTE 2 - ENDOWMENTS (Continued)

Endowment net asset composition and changes:

	Temporarily Restricted	Permanently Restricted Endowment	Total
Endowment Net Assets	\$ -	\$ 79,758	\$ 79,758
- Beginning of Year	691	-	691
Investment Income Net	4,380	-	4,380
Appreciation Amounts			
Appropriated			
for Expenditure	(5,071)	-	(5,071)
Endowment Net Assets			
- End of Year	<u>\$ -</u>	<u>\$ 79,758</u>	<u>\$ 79,758</u>

NOTE 3 - RELATED PARTY TRANSACTIONS

The Presbytery has oversight of sixty-one area churches from which it receives per capita income. The Presbytery received total per capita income of \$268,598 and \$287,070 for the years ended December 31, 2014 and 2013, respectively.

NOTE 4 - COMMITMENTS

The Presbytery is the guarantor on a loan from the Presbyterian Church (USA) to the First Presbyterian Church of Ontario. The maximum liability under this guaranty is \$20,000 exclusive of interest, penalties, costs and fees. This agreement terminates on July 25, 2018.

**PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

NOTE 5 - INVESTMENTS

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair market value. Unrealized gains or losses on securities result from differences between the cost and fair market value of securities on a specified valuation date.

Investment securities are exposed to various risks, such as interest rate, market, economic conditions, world affairs and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the accompanying financial statements.

Investments are held in investment funds managed by professional investment advisors. A summary of investments at market value at December 31 are as follows:

2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Mutual Funds	\$ 85,245	\$ -	\$ -	\$ 85,245

2013

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Totals</u>
Money Market Funds	\$ 75,998	\$ -	\$ -	\$ 75,998
Equity	<u>15,187</u>	<u>-</u>	<u>-</u>	15,187
Mutual Funds	-	2,651	-	2,651
Bond Investments	<u>2,137</u>	-	-	<u>2,137</u>
Totals	<u>\$ 93,322</u>	<u>\$ 2,651</u>	<u>\$ -</u>	<u>\$ 95,973</u>

**PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS**

December 31, 2014

NOTE 6 - RETIREMENT PLAN

The Presbytery contributes 11% of each eligible employee's compensation to a 403(b) Retirement Plan of the employee's choice. All regular lay employees and ordained employees are eligible. The Board of Pensions - Presbyterian Church USA administers the plan. For the years ended December 31, 2014 and 2013, contributions to the plan by the Presbytery were \$21,637 and \$24,355, respectively.

NOTE 7 - DONATED SERVICES AND GOODS

The Presbytery receives donated services that, although substantial, do not meet the criteria for recording as revenue and expense under accounting principles generally accepted in the United States of America. For the years ended December 31, 2014 and 2013, volunteers provided approximately 5,700 and 3,000 hours of service, respectively, serving on various committees.

NOTE 8 - LONG TERM DEBT

Long-term debt consists of the following at December 31:

Note payable to Community Bank, National Associate, originally in the amount of \$164,000. This note bears interest at a rate of 4.75%. The note is secured by the property located at 2266 Route 54A in Penn Yan, New York. Principal and interest are payable in monthly installments of \$1,105. There is a balloon payment due at maturity in May of 2018.

	2014	2013
	\$ 131,441	\$ 137,360
Less: Current Maturities	7,171	6,110
Long-Term Portion	\$ 124,270	\$ 131,250

Maturities of long-term debt for the years after December 31, 2015 are as follows:

Year	Amount
2016	\$ 7,520
2017	7,885

PRESBYTERY OF GENEVA
NOTES TO FINANCIAL STATEMENTS

December 31, 2014	
2018	<u>108,865</u>
Total	<u>\$ 124,270</u>

NOTE 9 - TRUST HELD BY THIRD PARTIES

Beneficial Interest in Life Income Charitable Gifts

The Presbytery is a beneficiary under a trust held by a third party. Under the terms of the related trust agreement, annual distributions will be made to the donor based on a fixed percentage. After the donor's death, the trust assets will be transferred to the Presbytery. The Presbytery's beneficial interest in the trust is measured at the present value of the expected future cash flows from the trust's assets, using a discount rate of 4%.

NOTE 10 - RECLASSIFICATION OF NET ASSETS

A reclassification of net assets affecting the year ended December 31, 2014 was made. The adjustment was necessary to properly record Unrestricted, Temporarily Restricted and Permanently Restricted net assets. The net adjustment was an increase of \$1,051 in Unrestricted Net Assets, a decrease of \$80,809 in Temporarily Restricted Net Assets, and an increase of \$79,758 in Permanently Restricted Net Assets.

NOTE 11 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 28, 2015, which is the date the statements were available for issuance.