

*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 Tuesday September 27, 2016 at Camp Whitman on Seneca Lake, Dresden, New York. The purpose of the meeting was to:

CONVENING

Elder Dick Schied CRE, 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	Aug 2	Sept 27	Nov 12
Austin, Amy Loving – <i>Bellona Memorial Seneca, Seneca #9</i>	P	P	Ex		P	
Baker, Kirk – <i>Newark, Park (Transitional Pastor)</i>	P	P	P		P	
Bhasker, Stanley – <i>Bath, Bath</i>	P	P	A	P	P	
Crimmins, Betsey – <i>Elmira, First</i>	P	P	Ex		P	
Donnan, Ellen – <i>Dundee, First / Junius, Junius</i>	P	P	P	P	P	
Duncan, Russell – <i>Lyons, First</i>	Ex	P	A	P	Ex	
Griffis, Katherine – <i>Hornell, United</i>	P	Ex	P		P	
Grohman, Deb – <i>Ontario, Ontario</i>	P	A	A		P	
Heimberger, Gail – <i>Sodus, First United</i>	P	P	P		P	
Kennedy, Glen – <i>Painted Post, United (Stated Supply)</i>	P	P	A		P	
Kerr, James – <i>Canandaigua, United</i>	Ex	P	Ex		P	
Knight, Jonathan – <i>Horseheads, First</i>	A	P	Honorably		Retired	
Lester, Donald – <i>Howard, Union*</i>	A	A	A			
Lind-Schmitz, Deborah – <i>Geneva, First</i>	P	P	Ex		P	
McDonald, John – <i>Ithaca, First</i>	P	P	A		P	
Malles, Paul – <i>Penn Yan, First</i>	Ex	P	P		P	
Marr, Peter – <i>Addison, Addison (Stated Supply)*</i>	A	A	A		A	
Mellgard, Rob – <i>Ovid Federated</i>					P	
Ntuala, Leah – <i>Seneca Falls, First</i>	P	P	A		P	
O'Leary, Lucinda – <i>Rock Stream (Stated Supply)*</i>	P	P	A	P	P	
Peeples, Cheryl – <i>Trumansburg, First Ulysses</i>	Ex	P	P		Ex	
Price, Richard – <i>Big Flats, Big Flats</i>	P	P	Honorably		Retired	
Riehl, Kirianne Weaver – <i>Ithaca, First</i>	A	P	P		A	
Roth, Russ – <i>Huron, Huron</i>	P	P	P		Ex	
Tierson, A.J. – <i>Phelps, United Shortsville, Shortsville (Stated Supply)</i>	P	P	Ex	P	P	
Ugoretz, Jeffrey – <i>Corning, First</i>	P	A	A		P	
Weaver, Cindy – <i>Ovid Federated</i>	Ordained	04/24/16	P	P		
West, Sarah – <i>Waterloo, First (Temporary Supply)*</i>	A	P	A		P	
Winters, Jane – <i>Elmira, Westminster (Temp. Supply)</i>	P	P	P	P	P	
Yao, James – <i>Lodi, Lodi Hector, Hector (Co-Pastor)</i>	P	Ex	P	P	P	
Yao, Nancy Meehan – <i>Hector, Hector (Co-Pastor) Hammondsport, First (Stated Supply)</i>	P	P	P	P	P	
TOTAL PRESENT	20	23	12	9	22	
TOTAL EXCUSED	4	2	5		3	
TOTAL ABSENT	6	5	12		3	

MINISTERS IN VALIDATED MINISTRIES / MINISTERS AT-LARGE

(V = Validated ~ AL = At-large)

Name	Jan 30	Mar 15	May 21	Aug 2	Sept 27	Nov 12
Ashby, David (V) <i>Interim Pastor, Honeoye Falls, NY</i>	Ex	Ex	P	Ex	P	
Campbell, Anne (AL)	A	A	A		A	
Delhagen, Harold (V) <i>Synod Executive, Synod of the Northeast</i>	A	Ex	A		Ex	
Fitzgerald, Janice (V) <i>Pultneyville, Reformed</i>	P	P	P	P	P	
Haines, Todd (AL)	A	A	A		A	
Huling Hummell, Cynthia (AL)	A	A	A		A	
McCollister, Dan (AL)	A	A	A		A	
Moore, Banu (AL)	A	Ex	Ex		Transfer	
Moore, James (AL)	P	Ex	Ex		Transfer	
Roth, Marjorie (V) <i>Chaplain, Friendly Home, Rochester, NY</i>	A	A	P		Ex	
Wareham, J. Christy (AL)	A	Ex	A		A	
Warrington, Karl (AL)	A	Ex	A		A	
Weaver, Cindy (AL)					P	
TOTAL PRESENT	2	1	3	1	3	
TOTAL EXCUSED	1	6	2		2	
TOTAL ABSENT	9	5	7		6	

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	Aug 2	Sept 27	Nov 12
Barnard, David	Ex	Ex	Ex		Ex	
Bartel, Joanne	Ex	Ex	Ex		Ex	
Bembower, Dean	Ex	Ex	Deceased			
Bidelspacher, Nancy Torpey	Ex	Ex	Ex		Ex	
Bollinger, Zane	Ex	Ex	Ex	Deceased		
Coffman, Fred	Ex	P	P	P	P	
Courtney, Philip			Ex		Ex	
Creelman, Gilmore	Ex	Ex	Ex		Ex	
Crego, Peter	Ex	Ex	Ex		Ex	
Edwards, Sam	Ex	Ex	Ex		Ex	
Elder, John	Ex	Ex	Ex		Ex	
Farrell, Nancy	Ex	Ex	P		Ex	
Flaherty, Scott	Ex	Ex	Ex		Ex	
Gerling, Jim	Ex	Ex	Ex		Ex	
Gould, John	Ex	Ex	Ex		Ex	
Hicks, James	Ex	P	Ex	P	P	
Hood, Kenneth	Ex	Ex	Ex		Ex	
Husted, Susan	Ex	Ex	Ex		Ex	
Johnson, Timothy	P	P	P		P	
Karr-Lyon, Beverly	Ex	Ex	Ex		Ex	
Kellam, Jeffrey	Ex	Ex	Ex		Ex	
Kilgore, David	P	P	P		P	
Knight, Jonathan			Ex		P	
Magley, Fred	Ex	Ex	Ex		Ex	
Meiser, Jr., Edward	Ex	Ex	Ex		Ex	
Montgomery, Tom	Ex	P	Ex		Ex	
Murray, Virginia	Ex	Ex	Ex		Ex	
Newman, James	Ex	Ex	Ex		Ex	
Otterbacher, Suzanne	Ex	Ex	Ex		Ex	
Outtonson, Hugh	Deceased	01/18/16				
Price, Richard			Ex		Ex	
Rochelle, Robert	Ex	Ex	Ex		Ex	
Teller, Gailey	Ex	Ex	Ex		Ex	
Tennies, Herb	Ex	Ex	Ex		Ex	
Tyrrell, Jamie- <i>Interim, Atlanta</i>	Ex	Ex	Ex		Ex	
Valk, John	Ex	Ex	Ex		Ex	

STATED MEETING ~ PRESBYTERY OF GENEVA
SEPTEMBER 27, 2016

CAMP WHITMAN ON SENECA LAKE
DRESDEN, NY

TOTAL PRESENT	2	5	4	1	5	
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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	Aug 2	Sept 27	Nov 12
Boswell, the Rev. Bronwen (<i>Temporary Transitional Leader / Presbytery of Western New York</i>)	P	P	P	P	P	
Delhagen, the Rev. Kyle Delhagen (<i>Palmyra, Western / Reformed Church in America, Formula of Agreement</i>)						
Elfond, the Rev. Cheryl Ann (<i>Elmira, North / Presbytery of Susquehanna Valley</i>)	A	P	A		Ex	
Frigard, the Rev. Beth (<i>Big Flats, First / United Church of Christ / Formula of Agreement</i>)					P	
Gasparri, the Rev. Francis (<i>Williamson / American Baptist Church</i>)	A	P	A			
Lostetter, the Rev. Robin (<i>Palmyra, Western / Presbytery of Pittsburgh</i>)	A	P	A		A	
Shevlin, the Rev. Linda (<i>Naples, Trinity Federated / United Methodist Church</i>)	P	A	A		A	
Stuber, the Rev. Walter (<i>Wolcott / Presbytery of Genesee Valley</i>)	Ex	Ex	A		P	
TOTAL PRESENT	2	4	1	1	3	
TOTAL EXCUSED	1	1	0		1	
TOTAL ABSENT	3	1	5		2	

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	Aug 2	Sept 27	Nov 12
The Rev. Val Fowler, Stated Clerk (<i>Presbytery of Genesee Valley</i>)	P	P	P	P (late)	P	
TOTAL PRESENT	1	1	1	1	1	
TOTAL EXCUSED	0	0	0			

COMMISSIONERS FROM CHURCHES

Church Name	Jan 30	Mar 15	May 21	Aug 2	Sept 27	Nov 12
Addison, Addison	A	A	A		A	
Almond Union	A	A	A		Michelle Serra	
Andover, First	A	A	A		A	
Arkport, First	A	A	A		A	
Atlanta, Atlanta	A	A	A		A	
Bath, First	P	Ex	P		Patricia Seeger	
Benton, Bellona	P	P	P		Jan Newby	
Big Flats, First	A	A	A		Robin Fitzgerald	
Burdett, Burdett	A	A	A		A	
Canandaigua, United	A	P	A		A	
Canisteo, Canisteo	A	A	A		Barbara Stephens	
Cohocton, First	A	A	A		A	
Corning, First	A	P	A		A	
Dundee, First	A	A	A	P	Priscilla Andrews	
Elmira, First	P	P	A		Rebecca Cowan	
Elmira, Lake Street	A	P	A		A	
Elmira, North	A	P	P		Jeff Richards	
Elmira, Westminster	A	A	A		A	
Fayette, W. Fayette	A	A	A		A	
Geneva (1)	P	P	P	P	Bill Fox	

**STATED MEETING ~ PRESBYTERY OF GENEVA
SEPTEMBER 27, 2016**

**CAMP WHITMAN ON SENECA LAKE
DRESDEN, NY**

Geneva (2)	A	P	A		Chris Gerling	
Hammondsport, First	P		A	A		A
Hector, First	P		A	A	Susan Rochou	
Hornell, United	P	P		A	P	Lisa Sanford
Horseheads, First	P		A	P		A
Howard, Howard Union		A		A		A
Huron, Huron	P	P		P		A
Ithaca, First	P		Ex	A	Sandra Greene	
Jasper, Jasper		A		A		A
Junius, Junius	P		Ex	Ex		A
Lodi, Lodi	P	P		P	Martha Cherwak	
Lyons, First		A	P		A	
Marion, United		A		A	P	
Moreland, Moreland	P		P		A	Robert Bellman
Naples, Trinity Fed.	P		A	P	P	A
Newark, Park	P		A		A	Paul Salisbury
Oaks Corners	P		A		A	
Ontario, First		A		A	A	
Ovid Federated		A	P		A	P
Painted Post, United		A		A	A	
Palmyra, East Palmyra		A		A	A	
Palmyra, Western	P		P		P	Philip Opdycke
Penn Yan, First	P		P		A	Sue Goodrich
Phelps, United		A		A	P	
Prattsburg, First		A		A	A	P
Pulteney, First	P		P		P	
Red Creek		A		A	A	
Rock Stream		A		A	A	
Romulus		A		A	Ex	Connie Hilkert
Seneca Falls, First		A		A	A	
Seneca, Seneca #9		A		A	A	
Shortsville, First		A		A	A	
Sodus, First United	P			A	P	
Spencer, Christ the King Fellowship	P		P		P	
Trumansburg, First of Ulysses		A		P		A
Waterloo, First		A		A	A	
Watkins Glen, First	P		P		A	
Weston, Weston	P			A	A	
Williamson		A		P		A
Wolcott		A		P		
TOTAL PRESENT	23	22	15	7	26	
TOTAL EXCUSED	0	3	2		0	
TOTAL ABSENT	37	35	43		34	

ADDITIONAL ELDER COMMISSIONERS

(Appointed by presbytery to correct elder-clergy imbalance)

Name	Church	Relationship	Jan 30	Mar 15	May 21	Aug 2	Sept 27	Nov 12
Anderson, Rob	Penn Yan	222 nd GA Commissioner					P	
Andrews, Priscilla	Elmira, Lake	COM	P	P	P			
Baker, Phoebe		Nominating Chair		P	P		P	
Beals, Steven	West Fayette	CRE	P	Ex	A		A	
Braun, Joann	Naples, Fed	Vice-Moderator	P	P	P	P	P	
Champlin, Virginia	Geneva	SNE Min. & Mission	A	P	P	P	P	
Colvin, Donna	Ovid	Synod Commissioner	P	P		A	P	
Erb, Milt		Presbytery Treasurer	P			A		A
Evans, Richard	Burdett	CRE	A	P		A		A
Gingerich, John		CRE / CPM Chair		P	P		P	

**STATED MEETING ~ PRESBYTERY OF GENEVA
SEPTEMBER 27, 2016**

**CAMP WHITMAN ON SENECA LAKE
DRESDEN, NY**

Novack, Joy	Romulus	CRE	A	P	P		P	
Peek, Donald	Canisteo	CRE	P	A	A		A	
Reynolds, Ellen	Geneva	General Council	P	P	P	P	P	
Richmond, Lucille	Red Creek	CRE	A		A		A	
Schied, Dick	Weston	CRE / Moderator	P	P	P	P	P	
Weaver, Cindy	Ithaca	Personnel Co-chair	P	P	Ordained	as	Teaching	Elder
Werts, Linda		P.W Representative			P		P	
TOTAL PRESENT			10	12	10	5	10	
TOTAL EXCUSED			0	1	0		0	
TOTAL ABSENT			4	1	6		5	

CORRESPONDING MEMBERS ENROLLED FOR THIS MEETING

Name	Presbytery / Agency
The Rev. Allison Seed	Presbytery of Heartland / Board of Pensions Representative, Synod of the Northeast
The Rev. Kyle Delhagen	Reformed Church in America
The Rev. Amory Tanon-Santos	Synod of the Northeast

REGISTERED Guests (current meeting)

Includes CREs not serving churches

Irene Fadden	Palmyra, Western
Susan Frosst	Lodi
Carleen Frost	Sodus
Joel Robinson	Elmira, North
Sarah Bhasker	Bath
Barbara Scudder	Bath

SUMMARIES FOR EACH MEETING	Jan 30	Mar 14	May19	Aug 2	Sept 27	
Total Minister Commissioners Present*	26	33	20	12	33	
Total Elder Commissioners Present	33	34	25	12	36	
Parity (expressed in terms of Elders, + or -)	+ 7	+1	+5	0	+3	
Total Minister Commissioners Absent, Unexcused**	16	11	24		11	
Total Churches Unrepresented by Elders***	36	36	37		34	
Total Churches Unrepresented by Elders and Pastors	25	23	32		22	
Total Registered Visitors	14	14	0	3	6	

* 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

(Approval of Docket)

The presbytery VOTED to approve the docket for the meeting:

9:00 a.m. Registration

9:30 a.m. Call to order / convening with prayer (Richard Schied, Moderator)

Declaration of a Quorum

Enrollment of Corresponding Members

Welcome of New Elder Commissioners

Approval of the Docket

Report of the Stated Clerk (minutes / Administrative Commissions to Ordain/Install

Welcome from Camp Whitman

Appointment of author(s) of resolution of thanks

Announcements

9:55 a.m. Report of General Council

10:00 a.m. Commissioning of CREs to officiate the Lord's Supper; delegates to Synod

Committee on Preparation for Ministry

10:20 a.m. Report of 222nd General Assembly (2016, Portland, OR)

Committee on Ministry

Committee on Personnel
11:20 a.m. Worship
12:00 p.m. Triennium Video
12:30 p.m. Lunch
1:15 p.m. Reconvene with prayer
Budget & Finance
Synod Ministry & Mission Commission Report
Report of Camp Whitman, 2016
Report of Presbytery Work Camps
2:20 p.m. Committee on Nominations
Presbyterian Women
Resolution of Thanks
2:30 p.m. Closing prayer

(Enrollment of Corresponding Members)

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

The Rev. Kyle Delhagen (Reformed Church in America)
The Rev. Allison Seed (Presbytery of Heartland / Board of Pensions Regional Representative)
The Rev. Amaury Tanon-Santos (Synod of the Northeast)
The Rev. Beth Frigard (United Church of Christ, Interim Pastor, Big Flats, First)

The stated clerk noted that the Rev. Delhagen and the Rev. Frigard will be recorded on the list of Corresponding Members with Voice and Vote, by virtue of their service at Palmyra, Western and Big Flats, First respectively.

(Welcome of New Elder Commissioners)

The presbytery welcomed new and first-time elder commissioners from the following congregations:

Hornell Canisteo Elmira, First

(Privilege of Voice)

The presbytery VOTED to grant privilege of voice to non-commissioners who will be making or participating in reports to the presbytery.

(Welcome to the Presbytery)

Lea Kone, Director of Camp Whitman, welcomed the presbytery to Camp Whitman.

(Resolution of Thanks)

The Moderator appointed the Rev. Cindy Weaver to prepare a Resolution of Thanks, to be presented at the end of the meeting.

STATED CLERK REPORT

Stated Clerk Action Items

The presbytery VOTED to:

(Minutes, May 21, 2016 & August 2, 2016)

1. **Approve** the Minutes of the May 21, 2016 stated meeting of the Presbytery of Geneva, held at Huron Presbyterian Church, Huron, NY.
2. **Approve** the Minutes of the August 2, 2016 special meeting of the Presbytery of Geneva, held at the Presbytery Office, Penn Yan, NY.

(Report of Administrative Commissions)

3. **Receive** the report of the Administrative Commission to Ordain Cynthia A. Weaver as Teaching Elder:

Report of the Administrative Commission to Ordain Cynthia A. Weaver

Sunday April 24, 2016 ~ 2:30 p.m.
First Presbyterian Church, Ithaca, NY

Administrative Commission Members Present:

The Rev. Betsey Crimmins (Elmira, First)
Elder Elmer Ewing
The Rev. James Hicks, HR
The Rev. Kiranne Weaver Riehl (Ithaca)
Elder Richard Schied, CRE (Weston), presbytery Moderator
The Rev. Nancy Meehan Yao (Watkins Glen)

The Administrative Commission Was convened with prayer by Moderator Richard Schied, a quorum being present.

The Commission enrolled the following persons as Corresponding Members:

The Rev. Stephanie Sauve, Presbytery of Genesee Valley / Colgate Rochester Crozer Divinity School
The Rev. Gail Ricciuti, Presbytery of Genesee Valley / Colgate Rochester Crozer Divinity School

The Commission enrolled the following Ecumenical Members:

Janet Lynch, clerk, Ovid Federated Church
Sr. Barbara Moore, RSM, D.Min.

The Commission elected the Rev. Kirianne Weaver Riehl as clerk of the Commission.

The Commission reviewed the order of worship, approved the minutes of the Commission, and voted to be adjourned following the benediction for the Service of Ordination.

The congregation was called to worship. The Rev. Stephanie Sauve preached the sermon, "The Spirit of the Lord is Upon YOU!" based on Luke 4:14-22.

Moderator Richard Schied stated the proceedings of the presbytery in preparation for the ordination, and asked the Constitutional Questions of the Candidate, Cynthia Weaver.

These being answered in the affirmative, the candidate knelt, and with prayer led by Moderator Richard Schied and the laying on of hands, the Commission ordained Cynthia A. Weaver as Teaching elder.

The Rev. Nancy Meehan Yao offered the charge to the newly-ordained Teaching Elder.

An offering was received for the presbytery's Candidates Grant Fund.

The worship service, and the service of the Administrative Commission, were concluded with a benediction offered by the Rev. Cynthia A. Weaver.

4. Receive the report of the Administrative Commission to Install the Rev. David Preisendanz:

**Report of the Administrative Commission for the Installation of Rev. David Preisendanz
to service as pastor of Elmira North Presbyterian Church**

July 10, 2016

Administrative Commission Members Present:

Elder Joann Braun (Naples), presbytery vice-moderator
The Rev. Ellen Donnan (Junius & Dundee)
Elder Barb Duryea (Elmira North)
Elder Kathy Swan (Bath)
The Rev. Jane Winters (Elmira Westminster), AC Chairperson

Absent: Ruling Elder Priscilla Andrews (Dundee)

Others: The Rev. Bronwen Boswell (Presbytery of Geneva Temp. Transitional Leader)

The Administrative Commission to Ordain was convened with prayer by Rev. Jane Winters, a quorum being present.

MOTION: Rev. Ellen Donnan moved to approve the installation worship service with the participation of the Administrative Commission and Teaching Elders Rev. Bronwen Boswell and Rev. Dr. Betsey Crimmins. Motion passed.

MOTION: Rev. Ellen Donnan moved to approve the installation of Rev. David Preisendanz as pastor of Elmira's North Presbyterian Church. Motion passed.

MOTION: Rev. Ellen Donnan moved to adjourn the Administrative Commission at the conclusion of the worship service. Motion passed.

Respectfully submitted,
Rev. Jane Winters, AC Chairperson

**Stated Clerk Information Items
(Review of Session Minutes - 2016)**

A. The Polity & Review Committee has met and planned regional gatherings for the reading of session minutes:

- ❖ Saturday September 24 – United Church of Hornell ~ 10:00 – 11:30 a.m.
- ❖ Saturday October 1 – First Presbyterian, Bath ~ 10:00 – 11:30 a.m.
- ❖ Saturday October 8 – Park Presbyterian, Newark ~ 10:00 – 11:30 a.m.
- ❖ Saturday October 15 – Presbyterian Church of Geneva ~ 10:00 – 11:30 a.m.

❖ Saturday October 22 – First Presbyterian, Elmira ~ 10:00 – 11:30 a.m.

(Ordination Anniversaries)

B. The following are the significant ordination anniversaries of ministers that will occur this year (listed in 5-year increments):

10 years (2006)

The Rev. Kirk Baker (March 12, 2006 – Presbytery of Geneva)

15 years (2001)

The Rev. Jeffrey Ugoretz (July 8, 2001 – Presbytery of West Jersey)

The Rev. Karl Warrington (January 29, 2001 – Elizabeth)

The Rev. Jane Winters (August 19, 2001 – Susquehanna Valley)

20 years (1996)

The Rev. Cynthia Huling Hummel (August 25, 1996 – Presbytery of Elizabeth)

30 years (1986)

The Rev. Susan Otterbacher (September 14, 1986 – Presbytery of Great Rivers)

35 years (1981)

The Rev. Beverly Karr-Lyon (July 19, 1981 – Presbytery of Geneva)

The Rev. Jim Kerr (August 39, 1981– Presbytery of The Western Reserve)

40 years (1976)

The Rev. David Barnard (July 11, 1976– Presbytery of Geneva)

50 years (1966)

The Rev. Jim Hicks (July 29, 1966 – Presbytery of The Western Reserve)

Over 50 years

The Rev. Sam Edwards (**51 years**, May 23, 1965 – Presbytery of Central Washington)

The Rev. Gilmore Creelman (**53 years**, June 18, 1963 – Presbytery of Mahoning)

The Rev. John Valk (**55 years**, October 15, 1961 – Presbytery of Newark)

The Rev. John Elder (**56 years**, May 20, 1960 – Presbytery of Northern New England)

The Rev. Herb Tennies (**57 years**, May 14, 1959)

The Rev. Dean Bemhower (**64 years**, June 15, 1952 – Presbytery of Boston)

The Rev. Fred Coffman (**66 years**, July 1, 1950 – Presbytery of Philadelphia)

The Rev. Fred Magley (**68 years**, October 13, 1948 – Presbytery of Newark)

REPORT OF GENERAL COUNCIL

The Chair of General Council, Russ Roth, presented the report of the Council.

FOR PRESBYTERY'S ACTION

The presbytery VOTED to:

(Nominating Committee)

1. **Elect** the following person to serve as Young Adult Advisory Delegate to the Synod Assembly to be held on October 14-16, 2016 in Albany, NY; filling Josh Dorfner's spot as YAAD:

Committee on Personnel

Elder Barbara Scudder (Bath), Class of 2016

Committee on Mission

Elder Linda Werts (Newark, Park), Class of 2017

Synod Young Adult Advisory Delegate

Rachel Dillon (First, Penn Yan)

(Report of Full Financial Review, 2015)

2. **Receive** the report of the 2015 Full Financial Review, conducted by Heveron & Heveron Company. [See **Attachment A**, at the end of these minutes.]

ACTIONS TAKEN ON BEHALF OF PRESBYTERY:

Acting on behalf of the presbytery, the Council VOTED to:

(Nominating Committee)

1. **Elect** the following persons:

Elder Barbara Scudder (Bath) to serve on the Committee on Personnel to complete the term of Les Bartley, Class of 2016.

Elder Linda Werts (Newark, Park) to serve on the Grant Missions Team to complete the term of Tara McShanley, Class of 2017

ITEMS FOR PRESBYTERY'S INFORMATION:

The Council VOTED to:

(West Virginia Work Camp)

1. **Authorize** Karen Jensen to send the information about the upcoming annual West Virginia Work Camp in September.

(Naples / Potential Sale of Property)

2. **Authorize** Trinity Federated Church, Naples, NY to proceed with the potential sale of a piece of property, with the following provisions:
 - The final documents of the sale (if the church receives an offer that they want to accept) must be approved by the presbytery or its authorized agency (e.g. Council as Trustees).
 - The New York State Supreme Court will require the stated clerk's attestation of the action taken by the presbytery, for the sale to be approved.

OTHER INFORMATION ITEMS (No action by Council was required):

(Visit with Synod Administrative Review Committee)

The Council welcomed the Rev. Jim Renfrew, Elder Hezekiah Simmons, the Rev. Victor McCusak, and the Rev. Lynette Sparks, members of the Synod Administrative Review Committee. After introductions, Lynette thanked the Council for the opportunity to be present for what she called "a friendly visit." Jim Renfrew noted that this experience had made us attentive to the ministries in our own presbyteries, and thus has been helpful to the SARC as well.

Lynette reminded the Council that the Synod has not yet dismissed the SARC, requesting that at about this time, a visit be held with the General Council of the Presbytery of Geneva.

The SARC led the Council in a review of the categories in the SARC Report to the presbytery presented last year.

Community Building

Over the summer the Moderator, Dick Schied, hosted five listening sessions, which involved 55 people and 18 congregations. The largest turnout was in Hornell, where the pastor of the Hornell congregation called each of the churches in the surrounding areas.

Some suggestions that came out of the sessions were:

- Can we have an alphabetical directory of pastors, so that as a new pastor, I can find the names of colleagues?
- Can we be informed about where our mission money goes?
- Can there be better follow-up and celebration of the things we do, so that more people know?
- There seems to be some felt isolation among congregations which are in the aftermath of a pastoral ministry that did not go well.
- There was a positive—though somewhat wary—response to the invitation to come to the regional listening sessions. "It is important that someone from presbytery came to us."

The Polity & Review Committee hosted five regional gatherings for clerks and pastors, hosted by the Committee and the stated clerk. Over 40 people attended, representing 32 churches. That regional model will be repeated for the five gatherings to read session meetings, in late September and October.

This spring and summer we made efforts to get clusters going, and several of the clusters have done so, with good and celebrated results.

The Presbyterian Women's gatherings have been well-attended and much appreciated.

The "atmosphere" in the presbytery has changed for the better, to a climate of encouragement and support. The work of the Committee on Ministry (under the leadership of Ellen Donnan and A.J. Tierson) has been a significant part of that change.

From the SARC: "Are there places where you are stuck?"

- We have not totally figured out how to put the presbytery back, and what is our future. Some of this is related to the question of calling a Transitional Leader (part time or full time?). It's not that we're stuck, but that we are anxious. The presbytery has having some difficult conversations about what we can and cannot do, within the reality of the presbytery's financial situation and the recent concerns. Are we "stuck," or are we "slogging through it?"
- Response from SARC: "Are you getting the support from the Synod that you need? Is there something that we can communicate to the Synod?"

A couple of times in the listening sessions, the question was raised, "If we have a certain concern, who can we call?" There is a need for a resource to help congregations seek resources and assistance.

The presentations of "Budget A and Budget B" in September (first reading) will be helpful in giving the presbyters a sense of participating in the decision, rather than being told what the choice will be.

From the SARC: "In the listening sessions, were the participants officers or were they more grass-roots people?"
In some cases, especially early on, the host churches had the most participants, and most of them were officers.

However, in the last two sessions (Hornell and Horseheads) the attendance was broader and the questions and concerns that people brought with them were more focused.

The report of the listening sessions will be provided to all pastors and clerks, with the request that the report be announced and posted, so that people will learn about what happened. Dick Schied will give a verbal report during the September 27, 2016 presbytery meeting, and the written report will be sent prior to the November presbytery meeting.

This is clearly a "first start" and was obviously a good experience.

Dick Schied: "I can tell you that Ovid has one of the best pizza places in the presbytery." Dick provided pizza for each gathering.

"We are having trouble getting people to serve. COM, for example, is not working at full committee strength." The Nominating Committee is having some difficulty securing persons to serve. The impact on Committee on Ministry is that the Committee has worked diligently on strengthening the work of liaisons.

Other governance issues:

The Temporary Standing Rules are in place, as much as we read them, yet conversations have been held about what needs to be retained and what needs to be reconfigured. We are trying to figure those things out as time carries on. "What do we do about the Addendums?" is a concern that hangs around. [There are 28 addenda to the Standing Rules, which were not addressed, since they are mostly policy statements.]

Three churches are no longer with us: two churches closed, and one is in the process of being dismissed to another denomination. Both closures came as surprises to the General Council, and were wake-up-calls to the need to improve connection.

The website is being addressed, because is not always easily accessed. How are people helped to know what is on the website, and how persons access that content.

Finances / communication / transparency:

People who attend presbytery meetings generally like the information they are getting. Budget & Finance have done a good job working on clarity and transparency.

A third of the congregations do not have clear communication (mostly lack of attendance at meetings) and some churches are not electronically connected. This is an issue for churches which do not have pastors, or have pastors who are not Presbyterian (for whom connection to presbytery is not a high-level concern).

The separation of the roles of the Budget & Finance committee chair and the role of the Treasurer has been very helpful. The excellent work of the previous Treasurer is the basis for the work we are doing now.

There is now much greater clarity as to the question, "What does it actually cost the presbytery to operate Camp Whitman?"

How's life at Camp Whitman?

The summer went well this year. Camper numbers are still struggling, as they are in most churches.

We are not in a growth cycle, but in somewhat of a holding pattern. The Board (comprised of Geneva and Genesee Valley representatives) is working well, and considering the "Why?" of the Camp Whitman ministry. The Board is working hard to clarify the purpose of Camp Whitman's ministry. Right now, that purpose is ambiguous. We are now digging into deeper questions than ever, which mirrors the similar work the presbytery is doing.

There is a power for the future, in having a Board who knows that its work matters.

The response to the Graham Andrus drowning:

Everything has been addressed and acted on, with the exception of taking full responsibility for what happened.

David Kilgore, Gail Heimberger, Lea Kone, Jim Renfrew, and Lynette Sparks met with Karen Andrus and her counselor. The meeting led to the acknowledgment that the family has been heard and respected, **and** that "We don't know what will surface in the future."

The Camp Whitman Board has agreed to do an internal investigation into what happened five years ago. This came out of the Board's own reflecting and listening. The Board voted during its summer meeting, to explore the internal aspects of what happened.

Lea Kone, David Kilgore, and Gail Heimberger will work on a response to Karen Andrus' communication in June.

Mission:

- This aspect has been more of a "work in progress."
- The August presbytery workdays at Romulus and Prattsburgh were profound experiences.
- The cluster groups are encouraged to support mission activities as clusters.

What has the SARC observed over two years?

- There was a different energy today that there was the first time we came to the Council.
- The group that worked with the SARC was an outstanding group and diligent in their care.
- Heartened to hear the specific attention to encouraging and working with congregations, and communicating with them healthily.
- As long as it took people to become disaffected, it will take that long to restore their participation.
- "Going to congregations" will continue to be important (rather than expecting congregations to come to us).
- The SARC was not received with a great deal of suspicion, when it could have been. The fact that we have been here has been helpful, we believe.
- The organizational culture has shifted and is much healthier. This is something we "practice our way into."
- There is a clear reduction in the general anxiety level in the Council, and in the presbytery.
- "When I have talked with others about the work of the SARC and this Council, I say that this is an example of the very best of what it means to be a connectional church."
- Two years ago, you could have cut the tension in the room with a knife. That was not at all a part of today.

- The work of the SARC has helped to bring out our “best self.” Defensiveness has diminished, as a level of openness and vulnerability has increased.
- This was the first SARC formed in the life of the Synod, and it has established an approach to ministry within the Synod. There have been two more SARCs since this one was formed.

The Council engaged in a moment of prayer, offered by Bronwen Boswell.

(Transitional Leader Search Team)

The Council welcomed Bob Seem from the Transitional Leader Search Committee, to talk about funding for the Transitional Leader.

As the Search Committee reviewed the job description for a Transitional Leader, the Committee determined that the two-year position would warrant calling a person to a full-time position. The Search Committee stands behind its position, but recognizes that the presbytery will make the decision. That is why the Council is receiving a proposed budget for a full time leader; and a proposed budget for a part-time leader (60%).

The Search Committee senses that, given the task at hand, a part-time leader will not provide the leadership needed to move forward with health. The Committee has asked whether some of the tasks of administering the presbytery could be assumed by committees.

The Council discussed ideas for increasing revenue in ways other than increasing General Mission Giving and/or Per Capita apportionment.

The Council VOTED to present the two-part budget to the presbytery during the September 27, 2016, for a first reading, and questions.

(Report of Camp Whitman, 2016)

Lea Kone, Director of Camp Whitman on Seneca Lake, presented a report of the 2016 camp season.

- The summer was great, and the benefits of having a full year to plan were manifest.
- The Pine Camp numbers were intentionally reduced, and that worked well. The goal is 1/3 special needs campers and 2/3 traditional campers.
- The new medication process was very helpful this year.
- The survey with camp staff and families was very helpful. The staff continues to be a highlight with campers. Many of the suggestions will be very helpful next year.
- The “mission camp base camp” idea did not work this year. Camp Whitman did send two campers to Romulus. Four Genesee Valley churches have already signed on for next year; Pittsford, Gates, York, and Scottsville. Hopefully, those commitments will pan out.
- Camp staff families helped with projects around the Camp.
- There has been an increase in weddings and groups at the camp. The Board is considering asking a “custodial fee,” similar to what many churches ask for weddings. They are also considering how Camp Whitman may truly be a host to such events, and not just a “space.”
- The Board is focusing still on the “Why?” question, regarding the camp’s ministry. The question of what the campers receive in terms of faith formation is one the Board is considering carefully. Campfire and devotions were a part of every night this past season.
- Lea is hoping to lead a fundraiser for camp at the Downtown Church in Rochester, on November 5, 2016.

For the September presbytery meeting on September 27, 2016 (scheduled for 9:30 a.m.):

- Lea Kone will do the welcome to the presbytery.
- How will Lea get help with setting up and cleaning up for the meal?
- The Classic Café in Dundee might cater the event for \$6.00 for the meal (they hosted, some years ago).
- Val Fowler will bring his sound system for use during the meeting.
- Last time, the nurse’s lodge was used for child care. Roberta Flowers (Hector) may be a possibility. A.J. Tierson will check to see if anyone from Phelps might be able to help.

(Repair of Back Steps, Presbytery Office)

Karen Jensen asked the Council's permission to do what needs to be done whenever it needs to be done to the back steps to the building. The steps are breaking down, and need to be repaired.

The Council VOTED to grant permission to Karen to pursue such a project at a reasonable time, for a reasonable amount.

(Session Minutes Review Gatherings)

Notice has been sent out, regarding the upcoming gatherings to review session minutes. The events will be held regionally on five Saturdays, from 10:00 a.m. to 11:30 a.m.

September 24 – Hornell

October 1 – Bath

October 8 – Newark

October 15 – Geneva

October 22 – Elmira, First

All locations have been confirmed.

COMMISSIONINGS

The Moderator led a brief service to commission Elder John Gingerich, CRE and Elder Joel Robinson, CRE to serve the Lord's Supper, upon the request of sessions.

The Moderator led a brief service commissioning the following persons as Synod Commissioners to the upcoming Synod Assembly:

Elder Virginia Champlin

The Rev. Leah Ntuala

Elder Jeff Richards

COMMITTEE ON PREPARATION FOR MINISTRY

John Gingerich reported for the Committee on Preparation of Ministry. He presented Inquirer Susan Frost, who desires to be received by the presbytery as a Candidate for Ministry.

Susan Frost presented her statement of call to ministry, and her journey toward Inquiry and Candidacy, which included participation in the educational program for Commissioned Ruling Elder.

Opportunity was given for questions from the presbyters regarding Susan's spiritual journey and statement of call to ministry.

The presbytery VOTED to:

Receive Inquirer Susan Frost as a Candidate under the care of the Presbytery of Geneva.

REPORT OF 222ND GENERAL ASSEMBLY (2016, Portland, OR)

Rob Anderson and Nancy Meehan Yao, Commissioners to the 2016 General Assembly, presented a report of their experience. Both thanked the presbytery for the opportunity to serve God and the Church in this way.

Rob noted that he had attended as a Young Adult Advisory Delegate in both 2001 and 2004. At that time there were very few commissioners under thirty. In 2016, there were 30 commissioners under the age of 30. He enjoyed the opportunity to reconnect with friends from his past, a testament to the closeness that transcends time and distance. "You see the best and the worst of the church, but you do gain a clear picture of the Spirit's ability to bind the Church together."

Rob served on the Committee on Middle East Issues. The focus on "The Way Forward" had a positive aspect on the Committee's work, in that there seemed to be an open, conciliatory, listening, and respectful tone. The Committee eventually decided not to approve a boycott of Hewlett Packard, believing that such action would not ultimately be productive.

Rob participated in the addition of language to an overture "calling on Israel, Hamas, and Palestine to oppose violence to or by children." Our Presbyterian witness for justice and against violence does have an impact on the wider world.

Nancy Meehan Yao celebrated a diversity that is visible and tangible at a General Assembly that is not always that visible in our local churches.

Nancy described the blend of working in committees, then returning to plenary to consider and act on the business of all the committees.

Nancy served on the Committee on Mid-Councils. One item the Committee considered was a proposal to reduce the number of synods, a proposal the Committee did not approve because of the multiple witnesses to the life of the Church as expressed in the work of our synods. The Committee and the Assembly affirmed the work of the Synod of the Northeast to include all voices in position of leadership (including elders from New Worshiping Communities, persons of color, and persons of youth). The Synod of the Northeast is requested to continue the conversation, and to provide tangible recommendations to the 223rd General Assembly (2018, St. Louis).

COMMITTEE ON MINISTRY

Co-Chairs Ellen Donnan and A.J. Tierson presented the report of the Committee on Ministry.

ITEMS FOR PRESBYTERY'S ACTION

The presbytery VOTED to:

1. **Examine** the Rev. Kyle Delhagen (a member of the Reformed Church in America) for membership in the presbytery of Geneva, effective October 1, 2016. [NOTE: The Rev. Delhagen will serve under the Formula of Agreement, which pending his examination, will afford him all the rights and privileges of membership in the Presbytery of Geneva and the PCUSA.]

2. **Arrest** the examination and **sustain** the examination.

3. **Receive** the Rev. Kyle Delhagen as a *Corresponding Member of the Presbytery of Geneva with voice and vote*, effective October 1, 2016.

(Western, Palmyra / the Rev. Kyle Delhagen)

Elder Philip Opdyke and Elder Irene Fadden spoke to the congregation meeting to call the Rev. Kyle Delhagen as Pastor; and to the call itself.

4. **Approve** the call of Western Presbyterian Church, Palmyra, NY to the Rev. Kyle Delhagen (minister member of the Reformed Church in America) as Pastor, effective October 1, 2016 at the following terms:

Cash Salary	32,500.00
Housing Allowance	17,500.00
Total Effective Salary	50,000.00

SECA Supplement	3,250.00
Board of Pensions (PCUSA)	18,250.00
Voucher Expenses	10,500.00

Paid Vacation: 31 days annually with a maximum of 4 Sundays filled by pulpit supply.

Paid Continuing Ed/Study Leave:

A maximum of 2 weeks annually with 2 Sundays filled by pulpit supply.

(All leave must be approved by Session.)

One-time relocation: Full and reasonable moving expenses based on 3 bids.

Travel expenses will be provided for one house hunting trip, including lodging.

In the seventh year of service, the congregation will provide for a three-month Clergy Renewal Leave, continuing the salary and benefits for that period, and providing for pulpit supply in the pastor's absence.

Board of Pensions Worksheet

(Full medical, pension, disability, and death benefit coverage under the Board of Pensions.)

Medical: $(24.5\% \times 50,000) =$ 12,250

Pension: $(11\% \times 50,000) =$ 5,500

Death and Disability $(1\% \times 50,000) =$ 500

Total Board of Pensions **\$18,250**

Worksheet for Expenses Reimbursed by voucher submitted quarterly:

Auto/Travel allowance*	4,500
Business/professional expenses	3,000
Continuing Ed/Study Leave	<u>3,000</u>
Total Voucher Expenses	\$10,500

* Mileage will be at rate allowed by IRS. May also include airfare and car rental. The amount is not to exceed \$4,500 total.

The call fulfills all AA/EEO requirements for such a call.

5. **Appoint** the Rev. Kyle Delhagen as moderator of the session of Western Presbyterian Church, Palmyra, NY effective October 1, 2016. [NOTE: As a Formula of Agreement pastor, the Rev. Delhagen may serve as moderator of a Presbyterian session.]

6. **Appoint** the following persons as the Administrative Commission to install the Rev. Kyle Delhagen as Pastor of Western Presbyterian Church, Palmyra, NY.

Moderator Dick Schied, CRE (Weston), or his designee
The Rev. Ellen Donnan (Dundee / Junius)
The Rev. A.J. Tierson (Phelps / Shortsville)
The Rev. Kirk Baker (Newark, Park)
Elder Irene Fadden (Palmyra, Western)
Elder Paul Salisbury (Newark, Park)
Elder Kristi Ward (Junius)

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

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

(Minimum Terms of Call)

9. **Approve** the new Minimum Terms of Call for the Presbytery of Geneva, which reflects a 1/8% CPI increase. The Minimum Terms for Commissioned Ruling Elder was included, minus the footnote related to 75%.

Allison Seed noted that the percentage for Board of Pensions Dues for 2016 returns to call neutrality, with the 36.5% for all participants, total (medical is 24.5%).

The recommendation for SECA offset will apply to Commissioned Ruling Elders.

ACTIONS TAKEN ON BEHALF OF PRESBYTERY

Acting on behalf of the presbytery, the Committee VOTED to:

(Lyons / the Rev. Russell Duncan)

The Committee VOTED to:

1. **Approve** the dissolution of the pastoral relationship between the Rev. Russell Duncan and First Presbyterian Church, Lyons, NY effective August 31, 2016. The congregation meeting will be held on August 7, 2016.

(The Rev. Russell Duncan)

2. **Approve** the call of the Rev. Russell Duncan to the First Congregational Church (United Church of Christ), St. Albans, Vermont effective September 1, 2016:

NOTE:

- The call is within the Formula of Agreement, so for the term of his service, Russ will have standing in both the Presbyterian Church (USA) and the United Church of Christ.
- The Rev. Duncan desires to retain his membership in the Presbytery of Geneva.

TERMS OF CALL

Cash Salary	33,000.00
Manse Value	15,000.00
Total Effective Salary	48,000.00

Social Security Offset	2,625.00
Benefits Plan, PCUSA	19,208.00
Study Leave	650.00
Travel	IRS rate

Study Leave: 5 says per year

Vacation: One week for every 3 months service, not to exceed 4 weeks per year (may be cumulative)

(Moderator Appointments)

3. **Appoint** the Rev. Katherine Griffis as moderator of the session of First Presbyterian Church, Arkport, NY during September 2016.
4. **Appoint** Elder Jim Varner as moderator of the session of First Presbyterian Church, Arkport, NY beginning October 1, 2016.

ITEMS FOR PRESBYTERY'S INFORMATION

(Allison Seed / Regional Consultant, Board of Pensions)

The Committee WELCOMED Allison Seed, the Synod of the Northeast Regional Consultant of the Board of Pensions for the Synod of the Northeast.

Allison reminded the Committee of the information shared in a conference phone call some months ago, regarding inclusion of lay employees and teaching elders in other service (e.g. temporary supply, interim)—part-time pastors who are not installed. Any church which employs a transitional leader of any kind will have decisions to make for 2017. The COM has responsibility for approving terms of call for all ministers within their jurisdiction. Does the presbytery wish to have a “default policy” regarding participation of teaching elders who are in other forms of service, with the exception that if a pastor can prove other medical coverage (e.g. through a spouse), they may be exempt from the Medical Dues portion of the Board of Pensions plan.

Allison encouraged that any default position include some sort of provision for churches which can call a full-time pastor, but will not have to pay the Major Medical. She encouraged that the ability to pay the full dues be preserved by a provision by which—as an example: half of the amount be provided as additional compensation and half to an escrow for moving expenses for a future full-time pastor. This preserves the church's ability to pay the full participation amount.

Each church will need to have a local “web administrator,” who will be able to log on to the secure site of the Board of Pensions. The log-on format will be: (1) the PIN for the church and (2) the amount of the last invoice.

Pricing will reflect regional rates, but a subsidy will be built in. The question is, “What—if any—cost will be passed on to our employees?”

Open enrollment starts in mid-October. Churches must make decisions by September 30, 2016.

Possible default policy for persons working in other service:

Ministers and CREs working in uninstalled positions for 20 hours or more will receive the full benefits package. Such persons may be exempt from the Major Medical portion, with proof of other medical coverage.

If ministers or CREs opt out of the Major Medical portion, churches are encouraged to keep that portion in the church budget.

The Committee will make a determination during the September meeting.

The Committee VOTED to:

(Board of Pensions Representative)

1. **Appoint** the Rev. Stanley Bhasker as Board of Pensions representative for the Committee on Ministry.

(Newark, Park / Parish Associate)

2. **Approve** the Parish Associate Covenant between the Rev. Kirk Baker and the Rev. Timothy Johnson, HR for Park Presbyterian Church, Newark, NY.

(Big Flats / the Rev. Beth Frigard)

3. **Approve** the call of the session of First Presbyterian Church, Big Flats, NY to the Rev. Beth Frigard (minister member of the United Church of Christ) as Interim Pastor for twelve months, effective September 12, 2016 at the following terms:

Base Salary	\$ 32,500.00
Housing	\$ 17,500.00
Total Effective Salary	\$ 49,000.00
Pension and Medical Benefits	\$ 17,500.00
Travel Expenses Budgeted at:	\$ 2,000.00 per year,
Paid by voucher at current IRS rate .54/mile	

Vacation: 4 weeks – including 4 Sundays
(all vacation must be used within 12 month contract)

Study Leave Time: two weeks per year (2 Sundays) This includes Interim Pastor Training

4. **Appoint** the Rev. Beth Frigard as moderator of the session of First Presbyterian Church, Big Flats, NY effective September 12, 2016. Kirk Allen, liaison, will mentor the Rev. Frigard's service as moderator. [NOTE: As a Formula of Agreement pastor, the Rev. Frigard may serve as moderator of a Presbyterian session.]

With the congregation's support, the Rev. Frigard will take the first level of Interim Minister Training to be held at Princeton Theological Seminary.

(Exit Interviews)

5. **Receive** the reports of the following Exit Interviews:
- With the Rev. Russell Duncan (Lyons)
 - With the Rev. Richard Price, HR (Big Flats)
 - With the session of First Presbyterian Church, Lyons

(Appointment of COM liaisons to congregations)

6. **Appoint** the following persons as liaisons to congregations that were served by the Rev. Russell Duncan and Elder John Peebles:
- Jane Winters: Elmira, First and Horseheads
Kerm Bossard: Burdett, Hector, and Lodi
Priscilla Andrews: Bellona and Seneca #9

Liaisons still needed: Canandaigua and Sodus, which A.J. and Ellen will cover for the time being.

(Pulpit Supply List)

7. **Place** the Rev. Jamie Tyrrell, HR on the Pulpit Supply List, noting that he is available for service as Interim Pastor (he has had the required interim training).
8. **Place** the Rev. Val Fowler, HR on the Pulpit Supply List.

COMMITTEE ON PREPARATION FOR MINISTRY

The report of the Committee on Preparation for Ministry was presented by co-chair John Gingerich, CRE.\

John presented Inquirer Susan Frost, who is appearing before the presbytery to be examined as a Candidate.

The presbytery heard Susan's statement of call to ministry and engaged the examination. The presbytery VOTED to arrest, and sustain the examination.

The Moderator led a brief service of commissioning Susan Frost as a Candidate for ministry.

COMMITTEE ON PERSONNEL

Co-Chairs Kirk Baker and Cindy Weaver presented the report of the Personnel Committee.

The presbytery VOTED to:

1. **Remove** the Camp Whitman registration responsibilities from the Job Description of the Presbytery Administrative Assistance and that the Presbytery Administrative Assistant be given additional responsibilities to meet the presbytery's needs. The Presbytery Administrative Position will remain a full-time position, effective January 1, 2017.

2. **Create** the part-time position of Camp Whitman Registration Coordinator and Camp Office Manager. The Camp Registration Coordinator and Office Manager will be a part-time position at \$15/hour for approximately 850 hours annually (approximately \$12,750 annually), effective January 1, 2017. This would be a non-exempt, part-time position.

NOTE: Both motions came to the Personnel Committee from the Camp Whitman Board. One effect of the change will be to reduce the amount of overtime hours the Camp Director currently puts in when camp is in session. There will be no increase in the presbytery budget for the position of Camp Whitman Registration Coordinator and Office Manager, as it will be paid from funds allocated to Camp Whitman.

3. **Approve** the *Child Safety Policy*. [See **Appendix C.**]

WORSHIP

The presbytery joined together in a Service of the Lord's Supper. The Rev. Amaury Tanon-Santos offered the sermon; the Rev. Val Fowler provided music leadership; the Rev. Jane Winters served as liturgist.

VIDEO: 2016 YOUTH TRIENNium

The presbytery viewed a video celebrating the recent Youth Triennium at Purdue University. Several of the leaders of Geneva's group offered reflections on the experience.

LUNCH

RECONVENING

The presbytery reconvened, with prayer offered by Dick Schied.

The stated clerk was granted a point of personal privilege, noting that he would be leaving, due to the meeting of the Presbytery of Genesee Valley at 4:00 p.m. He asked for prayers for him and for the Presbytery of Genesee Valley, as part of the meeting will be to acknowledge the end of his tenure as stated clerk of the Presbytery of Genesee Valley.

BUDGET & FINANCE COMMITTEE

Tim Johnson, chair of the committee reported that the audit of the Presbytery accounts was complete and all was found in order. [See **Appendix A.**]

He introduced for a first reading two budgets for 2017, one assuming a full time position for a Transitional Presbytery Leader; the second assuming a 60% time position for the same leader. An increase in per capita assessment would pay for the difference in salaries.

He introduced the members of the Transitional Leader Search Committee: David Ashby, Rosanna Bates, Betsey Crimmins, and Bob Seem, chair.

Bob Seem, followed by other members of the committee, spoke about the need to have a full time Leader for the Presbytery, based on the proposed job description. The committee, however, understands the financial implications of that and if necessary would work with a truncated job description. Committee members stressed that, with a part time position, Presbytery members and committees would need to work harder to do the work that a part time Leader would not be doing. The committee might be able to work with Synod or other entities to create a full time package, the person serving part time as Leader and part time as something else.

Rev. Amaury Tanon-Santos, Synod Networker, noted that the suggested per capita for 2017 contains a \$4.00 assessment from the Synod. At the October meeting of Synod, however, that would likely rise to \$4.10.

By voice vote the Presbytery acted to move both budgets forward as first readings, with an adoption of one of the budgets coming at the November meeting.

SYNOD REPORT

Amaury Tanon-Santos, Synod Networker, noted that, with Synod financial assistance, 625 youth from the Synod attended the Youth Triennium.

He invited everyone to the Synod Assembly, coming up on October 13-15 in Albany.

CAMP WHITMAN REPORT

Lea Kone, Camp Whitman Director, gave a slide presentation on the summer season at Camp Whitman.

Among the highlights: there were 3 new activities at the Camp: a new gaga pit, archery, and SUP. The kids had a Nature-Go adventure instead of Pokémon-Go. Low-lights are: aging equipment, trouble filling the chaplain positions, losing our teenage demographic, and lack of an office.

Tom Bailey, chair of the Camp Whitman Board, spoke on the “why” of camp:

As I have previously reported, the Camp Whitman Board/Transition Team has been looking at the future of the camp. We have been using three concepts developed by Simon Synick: WHY? HOW? WHAT?

We have started by looking a “Why?” Why do we want or need a “Christian camp? Camp Whitman has been owned by this presbytery since 1954. It requires a significant portion of our mission dollars. In recent years our population has declined. Why should we continue? The Board/Transition Team has been focused on 6 concepts of why camping is important. I borrowed these from an article written by Mike Huber, the Director of Camps and Retreat Ministries for the Upper New York Conference of the United Methodist Church.

The six concepts are:

Transformed Lives

At camp, young people can consider some of the most important issues of life, free from the craziness of their regular routine.

Adult Mentors

Kids may spend as little as 40 minutes per week in meaningful conversation with their parents. At camp, caring adults, counselors, and mentors come alongside campers.

Nature and Adventure

Our facility is set in a beautiful spot where campers can explore nature, and test their limits in an environment surrounded by the grandeur of God's creation.

Lifelong Friendships

Friendships with caring adults and other campers, forged through shared experience and the compressed time at camp, can last a lifetime.

Temporary Community

In a setting separate from their daily routine, with an opportunity to shed the expectations and pressures of others, campers are free to truly be themselves, and to blossom into who they were created to be.

When we have more fully explored these ideas, I would like you and our partner, the Genesee Valley Presbytery, to share your thoughts on “Why?”

Once we have determined “why,” then we need to explore “How?” and “What?” There are numerous scenarios that could be explored: continue as we are, form an independent 501c3 corporation, unite with another camp, or develop some other format.

REPORT ON PRESBYTERY WORK CAMPS

David Kilgore, H.R. made a slide presentation on the Presbytery Work Camps at Romulus Presbyterian Church and First Presbyterian Church, Prattsburgh.

List of Participants and Churches

Working at Romulus

Fritz Aude – Geneva

Carl Aude – (Fritz' son from N. Carolina)

Bob Bellman – Moreland

John Domm – Ontario Center

Ellen Donnan – Junius & Dundee

Maddie Dwyer – Whitman staff (from California)

Jeremy Glidden – Whitman Staff (from Maryland)

Charlie King – Oaks Corners

David Kilgore – H.R.
Mary Kilgore – Hornell
Alison Lamb - Geneva
Lauren Lamb – Geneva
Joy Novack – Romulus
Paul Novack - Romulus
Kristina Roberts – Whitman staff (from Minnesota)
Bill Smith – Penfield
Fran Thayer – Moreland

(August 27-29)
Youth Group (10) from Riverside Presbyterian Church, Niagara Falls, NY

Working at Prattsburgh
Ken Allen – Canandaigua
Donna Colvin – Pulteney
David Kilgore – H.R.
Mary Kilgore – Hornell
Bob Taylor - Weston
Paul Salisbury – Newark
Dick Schied – Hammondsport and Weston
Sharon Schied – Hammondsport
Bill Smith – Pittsford

Financial gifts to the projects

\$900 total from 3 individuals
\$1000 total from 2 churches in this Presbytery
\$500 from Riverside Presbyterian Church

(August 23-28)
Volunteers from the church

Romulus Presbyterian Church

Work completed

We had a large crew on August 8 and 9. John Domm was the lead construction person. We painted the large fellowship room, replaced the fascia on the education wing, replaced the aging fuse box with a circuit breaker panel, and power washed the parking lot side and the end of the education wing.

The weekend of August 27-29 a youth group from Riverside Presbyterian Church, Niagara Falls, (pastor - Laura Norris Buisch) came. Also John Domm and Fritz Aude returned with the cherry picker and a paint sprayer. The back and parking lot side of the education wing was painted, the front porch painted, and the columns up to about 6 ft. were scraped calked and painted.

First Presbyterian Church of Prattsburgh

Work completed

Paul Salisbury was the lead construction person. On Monday, August 8, the crew built a wall across the stage area of the fellowship hall, creating a room to be used by the community food pantry. The wall on the fellowship hall side was finished with paneling. Electrical wiring was run to the room, creating three new circuits for food pantry appliances. On Wednesday, workers completed the room side of the wall, installing sheetrock. We also caulked the front doors and painted the trim outside. And we worked to clean up the bathrooms but couldn't get those to look as good as hoped.

The next week, Phil and Lynn Dinehart from the church finished up the sheetrock side of the wall and prepped it for painting. On Sunday, August 28, David and Mary Kilgore returned to the church and joined a half-dozen members for a painting party to finish the room.

The food pantry moved into its new home on Saturday, September 24.

Overall Evaluation of Project

This project unfolded in an interesting way. Everything came together eventually, but in a rather haphazard manner. I feel that this was partly because of the first time nature of the thing, and partly because I did not advertise this as thoroughly as it should have been this spring. Consequently we did not have an idea of the number of volunteers or of the funds we could use until the project began. Without any sense of those two items it was difficult to establish what work we would be able to do.

Did we have permission from Presbytery to solicit gifts from churches? Not knowing how far I could go in doing that I had to approach it in a rather oblique manner.

What did we accomplish with the churches?

At Prattsburgh the project enabled the church to extend its mission to the community. Creating a room to host the food pantry answered a critical need of the food pantry, which had to vacate its current location, and it helped energize the church's sense of mission to the community. The involvement of church members in the painting party indicated church ownership in the project. Because the pantry will give the church a modest amount of rent, it will also help to pay the heat bill.

The Romulus Church work addressed a number of long-deferred maintenance projects. However, the future of that church is very uncertain. An administrative commission recently started meeting with the church to help it determine its future, but that will take some time. While I trust that the improvements helped bolster congregational morale, I can't say how it improved its ministry either to the community or within the congregation.

Did we accomplish anything for the Presbytery?

Possibly. The language Presbytery uses has, in the past few years, shifted from a corporation-style, top-down model to a circle of mutual support and encouragement. But translating the language into actual deeds is quite different. It is possible that this project serves to move us more in the direction of mutual service. Especially from a congregational viewpoint, projects like this are something people can see and touch – a believable sign that we are here to support one another.

Acknowledgements

Special thanks go to Paul Salisbury, John Domm, and Bill Smith for their knowledge and leadership in the actual work involved in these two projects. Joy Novack, CRE at Romulus and her husband Paul, were the primary liaisons between me and the local congregation. Lynn Dinehart, Clerk of Session at Prattsburgh was the primary liaison there. Lea Kone coordinated Camp Whitman's Mission Base Camp with our work camp needs.

Joy Novack, CRE at Romulus, read thank you's from the Romulus congregation.

COMMITTEE ON NOMINATIONS

Phoebe Baker, chair, presented three nominations:

- Barbara Scudder, ruling elder from Bath, to the Personnel committee, class of 2016;
- Linda Werts, ruling elder from Park, Newark, to the Mission Committee, class of 2017;
- Rachel Dillon to be a YAAD to the Synod Assembly. By voice vote these people were elected.

PRESBYTERIAN WOMEN

Lisa Sanford reported that 3 members of the presbytery's PW attended the Synod Leadership Retreat in August.

She reported on the Fall Gathering at Park Presbyterian Church, Newark in September.

Also, Virginia Champlin has been selected as Synod PW representative for the 2017 PW Global Exchange to Indonesia. And the Girls' School in South Sudan that the Presbytery PW is helping to build has two of its eight classrooms completed. Lisa asked for prayers for peace in South Sudan.

RESOLUTION OF THANKS

Teaching Elder Cindy Weaver led the Presbytery in a version of the camp song "If you're thankful and you know it..." with words adapted to thank Camp Whitman and Lea Kone for the day's hospitality.

CLOSING

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

Attest: Val Fowler, Stated Clerk

Next Meeting of the Presbytery:
Saturday November 12, 2016 ~ First Presbyterian Church, Corning, NY

APPENDICES TO THE SEPTEMBER 27, 2016 MINUTES:

APPENDIX A: Report of Full Financial Review, Heveron & Heveron

APPENDIX B: Proposed 2017 Presbytery Budgets (First Reading of Both)

APPENDIX C: Child Protection Policy

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APPENDIX A
Report of Full Financial Review, Heveron & Heveron



Heveron & Company

Care, Competence & Common SenseSM

Certified Public Accountants

Certified Women Owned Business



PRESBYTERY OF GENEVA FINANCIAL STATEMENTS

December 31, 2015

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 organization), which comprise the balance sheets as of December 31, 2015 and 2014, 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, 2015, 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.

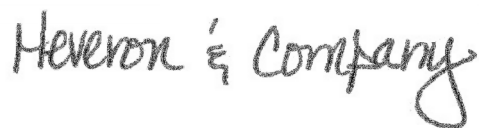
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2015 and 2014, and its cash flows for the years then ended, and the changes in net assets and functional expenses for the year ended December 31, 2015 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, 2014, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 28, 2015. In our opinion, the summarized comparative information presented herein, as of and for the year ended December 31, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in dark ink that reads "Heveron & Company". The signature is written in a cursive, flowing style.

Heveron & Company Certified Public
Accountants

Rochester, New York July 5, 2016

PRESBYTERY OF GENEVA
BALANCE SHEETS

December 31, 2015 and 2014

ASSETS

	<u>2015</u>	<u>2014</u>
<u>Current Assets</u>		
Cash and Cash Equivalents	\$ 114,548	\$ 61,863
Pledges Receivable	23,251	-
Inventory	3,365	1,670
Prepaid Expenses	<u>6,561</u>	<u>4,853</u>
Total Current Assets	<u>147,725</u>	<u>68,386</u>
<u>Property and Equipment</u>		
Buildings and Improvements	1,042,599	1,035,162
Land	889,000	889,000
Vehicles and Boats	65,685	63,685
Furniture and Equipment	7,000	7,000
Computer Software	6,300	6,300
Less: Accumulated Depreciation and Amortization	<u>(232,921)</u>	<u>(191,136)</u>
Net Property and Equipment	<u>1,777,663</u>	<u>1,810,011</u>
<u>Other Assets</u>		
Property from Dissolution of Church	40,783	-
Investments	84,578	85,245
Beneficial Interest in Life Income Charitable Gifts	<u>10,019</u>	<u>10,290</u>
Total Other Assets	<u>135,380</u>	<u>95,535</u>
TOTAL ASSETS	<u><u>\$2,060,768</u></u>	<u><u>\$1,973,932</u></u>

LIABILITIES AND NET ASSETS

	<u>2015</u>	<u>2014</u>
<u>Current Liabilities</u>		
Accounts Payable and Accrued Expenses	\$ 19,493	\$ 41,987
Current Portion of Long Term Debt	<u>7,520</u>	<u>7,171</u>
 Total Current Liabilities	<u>27,013</u>	<u>49,158</u>
 <u>Long Term Debt</u>	<u>116,797</u>	<u>124,270</u>
 Total Liabilities	<u>143,810</u>	<u>173,428</u>
 <u>Net Assets</u>		
Unrestricted:		
Operation	1,587,616	1,483,185
Board Designated	<u>50,944</u>	<u>49,944</u>
Total Unrestricted	1,638,560	1,533,129
Temporarily Restricted	198,640	187,617
Permanently Restricted	<u>79,758</u>	<u>79,758</u>
 Total Net Assets	<u>1,916,958</u>	<u>1,800,504</u>
 TOTAL LIABILITIES AND NET ASSETS	<u>\$2,060,768</u>	<u>\$1,973,932</u>

**PRESBYTERY OF GENEVA
STATEMENT OF ACTIVITIES**

For The Year Ended December 31, 2015

(With Comparative Totals For The Year Ended December 31, 2014)

	Temporarily Permanently			Totals	
	Unrestricted	Restricted	Restricted	2015	2014
<u>Support and Revenue</u>					
Presbytery General Mission	\$ 206,796	\$ 102,592	\$ -	\$ 309,388	\$ 377,321
Presbytery Per Capita	248,686	-	-	248,686	268,598
Camp Whitman	144,635	-	-	144,635	155,033
Camp Store Sales	2,695	-	-	2,695	2,630
Less: Cost of Goods Sold	-	-	-	-	(2,350)
Property from Dissolution of Church	40,783	-	-	40,783	-
Other Income	7,102	1,897	-	8,999	5,033
Realized/Unrealized Gain/(Loss)					
on Investments	-	(2,564)	-	(2,564)	4,380
Releases from Restrictions	90,631	(90,631)	-	-	-
Total Support and Revenue	<u>741,328</u>	<u>11,294</u>	<u>-</u>	<u>752,622</u>	<u>810,645</u>
<u>Expenses</u>					
Program Expenses:					
Camp Whitman	306,438	-	-	306,438	327,089
Presbytery Missions	201,929	-	-	201,929	281,451
Supporting Services:					
Presbytery Operations	127,530	-	-	127,530	228,228
Total Expenses	<u>635,897</u>	<u>-</u>	<u>-</u>	<u>635,897</u>	<u>836,768</u>
Excess/(Deficit) of Support and					
Revenue Over Expenses	<u>105,431</u>	<u>11,294</u>	<u>-</u>	<u>116,725</u>	<u>(26,123)</u>
Net Assets - Beginning of Year	1,533,129	187,617	79,758	1,800,504	1,825,765
Change in Interest in Life Income					
Charitable Gifts	-	(271)	-	(271)	862
Net Assets - End of Year	<u>\$1,638,560</u>	<u>\$ 198,640</u>	<u>\$ 79,758</u>	<u>\$1,916,958</u>	<u>\$1,800,504</u>

**PRESBYTERY OF GENEVA
STATEMENT OF FUNCTIONAL EXPENSES**

For The Year Ended December 31, 2015

(With Comparative Totals For The Year Ended December 31, 2014)

	Camp	Presbytery	Presbytery	Totals	
	Whitman	Missions	Operations	2015	2014
Salaries and Wages	\$ 132,765	\$ 8,367	\$ 34,233	\$ 175,365	\$ 276,514
Employee Benefits	38,554	5,039	15,768	59,361	116,866
Payroll Taxes	11,172	704	2,881	14,757	18,731
Total Payroll and Related Costs	182,491	14,110	52,882	249,483	412,111
Per Capita	-	66,420	-	66,420	69,495
Missions - Other	-	64,971	-	64,971	81,713
Missions - Session Endorsed Projects	-	50,411	-	50,411	49,850
Depreciation and Amortization	34,685	-	7,100	41,785	42,109
Professional Fees	2,950	-	33,010	35,960	29,889
Supplies and Office Expense	14,148	-	15,375	29,523	28,035
Food Expense	21,198	-	-	21,198	24,504
Insurance	12,108	-	5,145	17,253	20,064
Repairs and Maintenance	10,936	-	1,986	12,922	9,421
Vehicle Maintenance	12,919	-	-	12,919	5,966
Utilities	3,013	-	4,564	7,577	10,742
Interest Expense	-	-	6,264	6,264	8,870
Other Expenses	5,021	-	88	5,109	6,263
Small Equipment	3,145	-	570	3,715	2,394
Missions - Presbytery Committees	-	3,266	320	3,586	16,506
Synod Mission Expense	-	2,751	-	2,751	2,916
Travel and Conferences	2,006	-	226	2,232	12,820
Employee Development	916	-	-	916	2,364
Marketing	902	-	-	902	736
Total Expenses	<u>\$ 306,438</u>	<u>\$ 201,929</u>	<u>\$ 127,530</u>	<u>\$ 635,897</u>	<u>\$ 836,768</u>

PRESBYTERY OF GENEVA
STATEMENTS OF CASH FLOWS
For The Year Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>Cash Flow From Operating Activities</u>		
Excess/(Deficit) of Support and Revenue Over Expenses	\$ 116,725	\$ (26,123)
Noncash Expenses, Revenues, Losses and Gains:		
Depreciation and Amortization	41,785	42,109
Net Realized/Unrealized (Gain)/Loss on Investment	2,564	(4,380)
Gain on Dissolution of Church	(40,783)	-
Decrease/(Increase) In:		
Pledges Receivable	(23,251)	65,170
Inventory	(1,695)	-
Prepaid Expenses	(1,708)	1,597
Decrease In:		
Accounts Payable	<u>(22,495)</u>	<u>(78,715)</u>
Net Cash Flow Provided/(Used) By Operating Activities	<u>71,142</u>	<u>(342)</u>
<u>Cash Flow From Investing Activities</u>		
Purchase of Property and Equipment	(9,437)	-
Proceeds from Sale of Investments	-	108,159
Purchase of Investments	<u>(1,897)</u>	<u>(93,050)</u>
Cash Flow Provided/(Used) By Investing Activities	<u>(11,334)</u>	<u>15,109</u>
<u>Cash Flow From Financing Activities</u>		
Payments on Long Term Debt	<u>(7,123)</u>	<u>(5,920)</u>
Cash Flow Used By Financing Activities	<u>(7,123)</u>	<u>(5,920)</u>
Net Increase in Cash and Cash Equivalents	52,685	8,847
Cash and Cash Equivalents - Beginning of Year	<u>61,863</u>	<u>53,016</u>
Cash and Cash Equivalents - End of Year	<u>\$ 114,548</u>	<u>\$ 61,863</u>
<u>Supplemental Disclosures</u>		
Cash Paid During The Year For:		
Interest	<u>\$ 6,264</u>	<u>\$ 8,870</u>

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS
December 31, 2015**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Presbytery of Geneva (the Presbytery) is a religious organization that 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. The Presbytery obtains its support directly and indirectly from individuals and organizations in the community.

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 following at December 31:

	<u>2015</u>	<u>2014</u>
Lauter gift	\$ 49,143	\$ 49,143
Youth Triennium	<u>1,801</u>	<u>801</u>
Total Board Designated Net Assets	<u><u>\$ 50,944</u></u>	<u><u>\$ 49,944</u></u>

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS
December 31, 2015
(Continued)**

**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:

	<u>2015</u>	<u>2014</u>
Camp Whitman	\$ 75,620	\$ 85,057
New Church Development - Corning	47,022	19,443
Two-Cents-A-Meal	15,240	15,253
Transformation	13,808	15,808
Study Leave	11,154	11,910
Beneficial Interest in		
Life Income Charitable Gifts	10,019	10,290
Lay Pastors Seminars	8,925	8,925
Other Programs	8,651	11,730
Hay Grant	4,488	5,488
Partnership with Presbytery of Caribe	3,713	3,713
Total Temporarily Restricted Net Assets	<u>\$ 198,640</u>	<u>\$ 187,617</u>

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:

	<u>2015</u>	<u>2014</u>
Camp Whitman Endowment	52,958	52,958
Presbytery General Endowment	26,800	26,800
Total Permanently Restricted Net Assets	<u>\$ 79,758</u>	<u>\$ 79,758</u>

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS**

December 31, 2015

(Continued)

**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.

Pledges Receivable

Pledges and contributions receivable represent amounts due the Organization under the terms of unconditional promises to give. Payments to be received after June 30, 2008, are recorded at their estimated net present value.

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 religious organization exempt from federal and state income taxes. Accordingly, no provision for income taxes is included in these statements.

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 checking accounts for the years ended December 31, 2015 and 2014.

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS
December 31, 2015
(Continued)**

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

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.

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 three or more 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 \$40,525 and \$42,109 for the years ended December 31, 2015 and 2014, respectively.

Software

Software costs are being amortized on the straight-line method over five years. Amortization expense amounted to \$1,260 for the years ended December 31, 2015 and 2014.

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, 2014, from which the summarized information was derived.

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS**

December 31, 2015

(Continued)

**NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES (Continued)**

Determining Fair Value of Financial Assets and Liabilities

Accounting principles generally accepted in the United States of America established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation method are unadjusted quoted market prices in active markets for identical assets or liabilities.

Level 2: Inputs to the valuation method include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

Level 3: Inputs to the valuation method are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs, and minimize the use of unobservable inputs.

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.

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS**

December 31, 2015

(Continued)

NOTE 2 - ENDOWMENTS (Continued)

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, 2015 and 2014.

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.

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS
December 31, 2015
(Continued)**

NOTE 2 - ENDOWMENTS (Continued)

Investment Return Objectives, Risk Parameters and Strategies (Continued)

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, 2015:

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

Endowment net asset composition and changes:

	Temporarily Restricted	Permanently Restricted	Endowment
	Total		
Endowment Net Assets			
- Beginning of Year	\$ -	\$ 79,758	\$ 79,758
Investment Income	1,897	-	1,897
Net Appreciation	(2,564)	-	(2,564)
Transfer In	667	-	667
Endowment Net Assets			
- End of Year	\$ -	\$ 79,758	\$ 79,758

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS
December 31, 2015
(Continued)**

NOTE 3 - RELATED PARTY TRANSACTIONS

The Presbytery has oversight of sixty area churches from which it receives per capita income. The Presbytery received total per capita income of \$248,686 and \$268,598 for the years ended December 31, 2015 and 2014, respectively.

During the year ended December 31, 2015, two of these related churches closed. As a result, the Presbytery received the remaining assets of these churches. This included \$17,479 in cash, and property and equipment with a fair market value of \$40,783.

NOTE 4 - COMMITMENTS

The Presbytery is the guarantor on two loans from the Presbyterian Church (USA) to the First Presbyterian Church of Ontario (Ontario), and the First Presbyterian Church of the Town of Hector (Hector). The maximum liability under these guaranties is \$20,000 and \$100,000, respectively, exclusive of interest, penalties, costs and fees. The Ontario guarantee terminates on July 25, 2018, while the Hector guarantee does not have a specific termination date.

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. Investments consisted of mutual funds for the years ended December 31, 2015 and 2014.

There were no changes in the valuation techniques during the year.

All of the investments are based on level 1 inputs in the hierarchy as described in Note 1.

**PRESBYTERY OF GENEVA NOTES TO
FINANCIAL STATEMENTS**

December 31, 2015

(Continued)

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, 2015 and 2014, contributions to the plan by the Presbytery were \$12,940 and \$21,637, 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 each of the years ended December 31, 2015 and 2014, volunteers provided approximately 5,700 hours of service, 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 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.

	<u>2015</u>	<u>2014</u>
	\$ 124,317	\$ 131,441
Less: Current Maturities	<u>(7,520)</u>	<u>(7,171)</u>
Long-Term Portion	<u>\$ 116,797</u>	<u>\$ 124,270</u>

Maturities of long-term debt for the years after December 30, 2016 are as follows:

<u>Year</u>	<u>Amount</u>
2017	\$ 7,885
2018	<u>108,912</u>
Total	<u>\$ 116,797</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 - SUBSEQUENT EVENTS

During the year ended December 31, 2015 the Presbytery received a piece of property that included land, furnishings, and a building that was previously held by a church within the bounds of the Presbytery. This piece of property was sold subsequent to year-end for \$40,783.

Subsequent events have been evaluated through July 5, 2016, which is the date the statements were available for issuance.

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APPENDIX B
Proposed Presbytery Budgets for 2017
1. With full-time transitional leader.
2. With part-time transitional leader.

	FULL TIME LEADER 2017			PART TIME LEADER (60%) 2017			2016	
	2017 Mission	2017 Operations	2017 Total Budget	2017 Mission	2017 Operations	2017 Total Budget	YTD Financial August 2016	2016 Total Budget
<u>Giving and Other Receipts (Income)</u>	-	-	-	-	-	-	-	
Presbytery Receipts								
Per Capita	5% Reduction	\$323,796.00		5% Reduction	\$263,853.60		\$133,181.82	
Per Capita – Expected		\$307,606.20	\$307,606.20		\$250,660.92	\$250,660.92		\$246,532.00
Account Interest		\$0.00	\$0.00		\$0.00	\$0.00		
Investment Gains		\$0.00	\$0.00		\$0.00	\$0.00		
Donations for Books		\$0.00	\$0.00		\$0.00	\$0.00		
Other Income – Building Use		\$4,200.00	\$4,200.00		\$4,200.00	\$4,200.00	\$14,538.38	
Presbytery Mission - Expected	\$208,000.00		\$208,000.00	\$208,000.00		\$208,000.00	\$131,668.76	\$226,872.00
Synod Mission	\$2,865.00		\$2,865.00	\$2,865.00		\$2,865.00	\$1,908.50	\$2,865.00
Mission Trips			\$0.00			\$0.00		
Synod and GA Grants			\$0.00			\$0.00		
Total Presbytery Receipts	\$210,865.00	\$311,806.20	\$522,671.20	\$210,865.00	\$254,860.92	\$465,725.92	\$281,297.46	\$476,269.00
<u>Ministry & Mission (Expenditures)</u>	-	-	-	-	-	-	-	
Personnel								
EP / Transitional Leader								
Cash Salary		\$40,000.00	\$40,000.00		\$20,340.00	\$20,340.00	\$15,814.91	\$20,340.00
Housing		\$28,000.00	\$28,000.00		\$12,000.00	\$12,000.00	\$8,514.79	\$12,000.00
SECA Offset		\$4,960.00	\$4,960.00		\$2,474.01	\$2,474.01		\$2,474.01
Major Medical / Dental		\$1,632.00	\$1,632.00		\$1,100.00	\$1,100.00	\$269.00	\$1,100.00
Board of Pensions		\$24,820.00	\$24,820.00		\$19,104.24	\$19,104.24	\$11,895.81	\$19,104.24
Study Leave		\$1,000.00	\$1,000.00		\$500.00	\$500.00		\$500.00
Travel/Business		\$3,500.00	\$3,500.00		\$3,500.00	\$3,500.00	\$1,959.74	\$3,500.00
Books/Materials		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
SUBTOTAL	\$0.00	\$104,912.00	\$104,912.00	\$0.00	\$60,018.25	\$60,018.25	\$38,454.25	\$60,018.25
Stated Clerk (1/4-time)								
Cash Salary		\$11,961.00	\$11,961.00		\$11,961.00	\$11,961.00	\$7,958.69	\$11,961.00
Board of Pensions			\$0.00			\$0.00		\$0.00

Study Leave			\$0.00			\$0.00		\$0.00
Travel/Business Exp.		\$1,657.12	\$1,657.12			\$1,657.12	\$1,657.12	\$1,657.12
SUBTOTAL	\$0.00	\$13,618.12	\$13,618.12	\$0.00	\$13,618.12	\$13,618.12	\$7,958.69	\$13,618.12
Administrative Assistant								
Cash Salary		\$44,923.22	\$44,923.22		\$44,923.22	\$44,923.22	\$20,513.53	\$30,829.66
Major Medical / Dental		\$1,302.77	\$1,302.77		\$1,302.77	\$1,302.77	\$209.07	\$910.00
Board of Pensions		\$16,396.64	\$16,396.64		\$16,396.64	\$16,396.64	\$7,367.73	\$11,252.83
SUBTOTAL	\$0.00	\$62,622.63	\$62,622.63	\$0.00	\$62,622.63	\$62,622.63	\$28,090.33	\$42,992.49
Miscellaneous								
Disability Insurance		\$164.51	\$164.51		\$164.51	\$164.51	\$396.45	\$164.51
Worker's Compensation		\$191.92	\$191.92		\$191.92	\$191.92	\$2,692.74	\$191.92
Major Medical / Dental			\$0.00			\$0.00		\$0.00
Board of Pensions			\$0.00			\$0.00		\$0.00
Employer FICA		\$2,358.47	\$2,358.47		\$2,358.47	\$2,358.47	\$3,273.72	\$2,358.47
NYS Unemployment Insurance		\$137.09	\$137.09		\$137.09	\$137.09		\$137.09
SUBTOTAL	\$0.00	\$2,851.99	\$2,851.99	\$0.00	\$2,851.99	\$2,851.99	\$6,362.91	\$2,851.99
Total Personnel		\$184,004.74	\$184,004.74	\$0.00	\$139,110.99	\$139,110.99	\$80,866.18	\$119,480.85
Mission								
Mission Priorities of the Presbytery								
Mission Allocation to Camp Whitman	\$115,000.00		\$115,000.00	\$115,000.00		\$115,000.00	\$109,625.17	\$123,458.42
Spiritual Development	\$500.00		\$500.00	\$500.00		\$500.00	\$0.00	\$2,500.00
Building Relationships	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00	\$0.00	\$3,000.00
Congregational Transformation	\$1,500.00		\$1,500.00	\$1,500.00		\$1,500.00	\$0.00	\$15,000.00
SUBTOTAL	\$118,000.00	\$0.00	\$118,000.00	\$118,000.00	\$0.00	\$118,000.00	\$109,625.17	\$143,958.42
Presbytery Endorsed Projects								
Lay Pastor Seminars								
Ministry in Higher Education								
Corning/Elmira (Chinese) NCD Partnership			\$0.00			\$0.00		\$0.00
w/Presbytery of Caribe			\$0.00			\$0.00		
Consultant-Mexico Partnership			\$0.00			\$0.00		
Building Relationship in the US/World			\$0.00			\$0.00		\$0.00
Candidates' Grant Fund			\$0.00			\$0.00		
Youth Triennium	\$2,000.00		\$2,000.00	\$2,000.00		\$2,000.00	\$1,000.00	\$1,000.00
Mercy Church NCD			\$0.00			\$0.00		
SUBTOTAL	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00	\$1,000.00

Session Endorsed/Initiated Projects	\$50,000.00		\$50,000.00	\$50,000.00		\$50,000.00	\$26,242.39	\$50,000.00
			\$0.00					
Synod Mission	\$2,865.00		\$2,865.00	\$2,865.00		\$2,865.00	\$2,148.75	\$2,865.00
			\$0.00					
Mission Trips	\$0.00		\$0.00			\$0.00		
SUBTOTAL	\$52,865.00		\$52,865.00	\$52,865.00		\$52,865.00	\$28,391.14	\$52,865.00
Total Mission	\$172,865.00	\$0.00	\$172,865.00	\$172,865.00	\$0.00	\$172,865.00	\$139,016.31	\$197,823.42
Operations								
Office Expenses								
Maintenance & Repairs		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00	\$1,160.65	\$1,000.00
Utilities		\$3,600.00	\$3,600.00		\$3,600.00	\$3,600.00	\$1,977.33	\$3,600.00
Telephone		\$4,500.00	\$4,500.00		\$4,500.00	\$4,500.00	\$2,118.75	\$4,000.00
Postage/Shipping		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00	\$705.97	\$2,000.00
Bank Fees		\$100.00	\$100.00		\$100.00	\$100.00	\$0.00	\$100.00
Equipment Leases/Service Contracts		\$5,000.00	\$5,000.00		\$5,000.00	\$5,000.00	\$2,384.84	\$9,000.00
Equipment Purchases		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00		\$2,500.00
Software		\$500.00	\$500.00		\$500.00	\$500.00	\$244.93	\$1,000.00
Website		\$500.00	\$500.00		\$500.00	\$500.00	\$510.20	\$500.00
Office Supplies & Hospitality		\$3,500.00	\$3,500.00		\$3,500.00	\$3,500.00	\$1,010.10	\$6,000.00
Committee Expenses		\$500.00	\$500.00		\$500.00	\$500.00	\$180.00	\$500.00
Staff Development		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Resources		\$500.00	\$500.00		\$500.00	\$500.00		\$500.00
Office Expense - Other		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Mortgage		\$13,260.00	\$13,260.00		\$13,260.00	\$13,260.00	\$4,350.79	\$13,260.00
Camp Office Expense Allocation		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
SUBTOTAL	\$0.00	\$38,960.00	\$38,960.00	\$0.00	\$38,960.00	\$38,960.00	\$14,643.56	\$44,960.00
Other Operating Expenses								
EP								
Discretionary Fund		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
Insurance - Office		\$5,500.00	\$5,500.00		\$5,500.00	\$5,500.00	\$3,568.98	\$5,500.00
Synod Per Capita		\$21,408.00	\$21,408.00		\$21,408.00	\$21,408.00	\$15,042.68	\$22,412.00
GA Per Capita		\$40,140.00	\$40,140.00		\$40,140.00	\$40,140.00	\$26,776.00	\$39,893.36
PJC Trial Expenses			\$0.00		\$0.00	\$0.00		\$0.00
Investment Fees		\$100.00	\$100.00		\$100.00	\$100.00		\$100.00
Legal Expenses		\$2,000.00	\$2,000.00		\$2,000.00	\$2,000.00		\$2,000.00
Payroll Service		\$4,000.00	\$4,000.00		\$4,000.00	\$4,000.00	\$1,927.64	\$4,000.00
Bookkeeping Contract		\$7,000.00	\$7,000.00		\$7,000.00	\$7,000.00	\$4,230.00	\$7,000.00
Office Cleaning Service		\$5,200.00	\$5,200.00		\$5,200.00	\$5,200.00	\$3,300.00	\$5,200.00
Computer Service		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Auditor Contract		\$6,000.00	\$6,000.00		\$6,000.00	\$6,000.00	\$6,240.00	\$6,000.00

Stated Clerk Services			\$0.00			\$0.00		\$0.00
Church Officer Books		\$900.00	\$900.00		\$900.00	\$900.00		\$900.00
GA/Synod Meetings		\$7,500.00	\$7,500.00		\$7,500.00	\$7,500.00	\$278.22	\$7,500.00
Contingency Fund (Misc. Expenses)	Leader moving/relocation Costs	\$15,000.00	\$15,000.00		\$3,000.00	\$3,000.00		\$3,000.00
Staff Travel		\$1,000.00	\$1,000.00		\$1,000.00	\$1,000.00		\$1,000.00
Investment Losses		\$0.00	\$0.00		\$0.00	\$0.00		\$0.00
SUBTOTAL OPERATING		\$0.00	\$116,748.00	\$116,748.00	\$0.00	\$104,748.00	\$104,748.00	\$61,363.52
Presbytery Expenses		\$172,865.00	\$339,712.74	\$512,577.74	\$172,865.00	\$282,818.99	\$455,683.99	\$76,007.08
	(Mission)	(Operating)	(Total)	(Mission)	(Operating)	(Total)		
Presbytery Expenses		\$172,865.00	\$339,712.74	\$512,577.74	\$172,865.00	\$282,818.99	\$455,683.99	\$295,889.57
*** Debt Reduction (Expense)***	\$10,000.00			\$10,000.00				\$8,499.37
TOTAL EXPENSES w/ Debt Reduction		\$182,865.00	\$339,712.74	\$512,577.74	\$182,865.00	\$282,818.99	\$455,683.99	\$476,269.00
BUDGET SURPLUS/SHORTAGE	(Mission)	(Operating)	Budget Balance	(Mission)	(Operating)	Budget Balance		Budget Balance
	\$28,000.00	(\$27,906.54)	\$93.46	\$28,000.00	(\$27,958.07)	\$41.93	(\$14,592.11)	\$0.00
Membership	5,352	5,352	5,352	5,352	5,352	5,352		5,603
Presbytery per capita		\$49.00	\$49.00		\$37.80	\$37.80		\$32.88
Synod per capita		\$4.00	\$4.00		\$4.00	\$4.00		\$4.00
GA per capita		\$7.50	\$7.50		\$7.50	\$7.50		\$7.12
Total per capita		\$60.50	\$60.50		\$49.30	\$49.30		\$44.00

PERCENT PER CAPITA INCREASE

37.50%

12%

Notes

This is the FIRST READ of the 2017 budget for comparing the expense difference between a full time or part time Transitional Leader for the year 2017. For reference the YTD (August 31, 2016) income/expense comparison is shown as well as the 2016 budget.

1. GENERAL - This spreadsheet includes detail costs for the presbytery only (Not the camp). The cost of the camp for this (First Read) is represented by one number, the amount to be allocated to the camp for year 2017. This has been done to simplify the numbers. The next rendition of the budget will include the camp detail income the expense of the camp costs as usual.
- 2.a. TRANSITIONAL LEADER - The salary and associated costs for a Full Time Transitional Leader are targeted at \$105,000 per year and this amount is included in the proposed budget for a full time leader. The detail values will vary somewhat due to the cost variations of the various components. The Salary/housing allowance split is arbitrary and subject to variation. The Part Time (60%) Leader is in at the same expense level as 2016.
- 2.b. ADMIN ASSISTANT - All permanent salary personnel are currently scheduled for a 2% salary increase to account in part for cost of living and the salary has been adjusted up 2% for 2017 accordingly for the Admin. Assistant. This 2017 salary is included in the Operating Budget and is based on full time allocation to the Presbytery. This additional cost re-allocation will be offset to some degree by reduced camp costs resulting from the hiring of a part time Camp Office Manager.
3. MOVING & RELOCATION EXPENSES - Under Other Operating costs, the Contingency Fund has been increased to \$15,000 to account for moving costs and relocation expenses. This is an arbitrary value. The actual cost is subject to many variants.
4. The Presbytery Mission Income is based on prior years actual vs requested giving and is still subject to fine tuning and has been reduced to an expected amount.
5. CAMP ALLOCATION - The camp allocation is set at \$115,000 for 2017.

APPENDIX C

Child Protection Policy, Presbytery of Geneva

Presbytery of Geneva Child Protection Policy

Statement of Purpose

The Presbytery of Geneva seeks to provide a safe and secure environment in which children and youth can spiritually develop and are protected from inappropriate treatment of any kind. Our intent is to protect children and youth during all Presbytery events or activities, to educate staff and volunteers concerning pertinent issues, and to provide accountability to protect staff, volunteers and the Presbytery.

Basic Policy for Compensated Staff and for Volunteers

The following guidelines apply to all individuals who work with children or youth at any Presbytery event or activity. For the purpose of this policy the terms “child” “children” or “youth” include all persons under the age of eighteen (18).

Two Adult Rule

At any Presbytery event or activity with children or youth there will be no less than two unrelated adults present. For overnight activities, there should be at least one adult of each gender where appropriate..

Open Door Policy

All rooms set aside for children or youth must have a door with a clear window in it through which the room is visible. Otherwise, the door to the room shall remain open. Adults assisting small children or infants in bathrooms shall prop open the door.

At all times, the “two with one, one with two” rule shall be observed, that is, at least two adults shall be present if there is only one child in an enclosed or separate space, and at least two children shall be present if there is only one adult in an enclosed or separate space.

Age of Volunteers

Persons who work with children or youth should be at least 18 years of age. We recognize that there may be times when it is necessary or desirable for babysitters (paid or volunteer) who are themselves under the age of 18

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**CAMP WHITMAN ON SENECA LAKE
September 27, 2016**

to assist in caring for children during events or activities. In this case, the person must be at least 13 years old, must be under the supervision of an adult, and must never be left alone with children. Babysitters under 18 years of age come under the same protections as all other children.

Discipline Policy

Under no circumstances is corporal punishment justified. There should be no spanking, grabbing, hitting, or other physical discipline of children. Volunteers should consult with the designated event leader if assistance is needed with disciplinary issues.

Selection of Volunteers

All persons desiring to work with children or youth at Presbytery events or activities will be screened. The screening includes the following:

Six Month Rule

No volunteer will be considered for any position involving contact with children until she/he is known to a church within the Presbytery or partner Presbyteries for at least six months. A recognized representative of the volunteer's local church shall confirm, verbally or in writing, the church approves the individual's contact with children at Presbytery events.

Written Application

All persons who wish to work with children or youth will complete the Presbytery's written application. The application requests basic information from the applicant and inquires after previous experience with children, church affiliation, reference and employment information, as well as the disclosure of any previous criminal convictions. The application forms will be maintained in confidence in the Presbytery office.

Personal Interview

Upon completion of the application, a face-to-face interview may be scheduled with the applicant to discuss his/her suitability for working with children or youth.

Reference Checks

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Before working with children or youth, at least three of the applicant's references will be checked. These references should be of an institutional nature as opposed to personal or family references.

Criminal Background Checks

A criminal background check may be conducted for any and all volunteers seeking to work with children or youth at Presbytery events or activities. A disqualifying offense that will keep an individual from working with children or youth will be determined by the Presbytery on a case-by-case basis in light of the surrounding circumstances. Convictions for an offense involving children will preclude someone from being permitted to work with children. Conviction for other offenses may preclude participation in activities involving children, at the discretion of the Presbytery. Failure to disclose a felony conviction on the application will also disqualify the applicant.

Responding to Allegations of Child Abuse

For the purposes of this policy, "child abuse" is any action (or lack of action) that endangers or harms a child's physical, psychological, or emotional health and development. Child abuse may include the following:

Physical abuse – any physical injury to a child that is not accidental. This can include hitting, beating, shaking, burns, or biting.

Emotional abuse – emotional injury takes place when a child is not nurtured or provided with love and security. This can include threatening, yelling, constant criticism, belittling, bullying or constant teasing.

Sexual abuse – any sexual activity between an adult and child or between a child and another child at least four years older than the victim. This can include fondling, exhibitionism, intercourse, or pornography.

Neglect – depriving a child of his/her essential needs. This can include lack of provision of food, water, shelter or medical care.

Volunteers may become aware of abuse or neglect of children or youth under their care at a Presbytery event or activity. If the volunteer suspects abuse or neglect, he/she should report it immediately to the Presbytery Leader or Stated Clerk for further action, including reporting to authorities as may be mandated by state law.

If an incident of abuse or neglect is alleged to have occurred at a Presbytery event or activity, the following procedures shall be followed:

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1. The parent or guardian of the child or youth will be notified.
2. The person alleged to be the perpetrator of abuse or neglect will be placed on leave from working with children, pending an investigation, and instructed to remain away from the premises during the investigation.
3. Civil authorities will be notified. The Presbytery will comply with State requirements regarding mandatory reporting of abuse.
4. The Presbytery's insurance company will be notified, and an incident report will be filed. Any documents received related to the incident or allegations will be forwarded immediately to the insurance company.
5. The Presbytery Leader will be the spokesperson to the media concerning incidents of abuse or neglect. We will seek the advice of legal counsel before responding to media inquiries or releasing information to the Presbytery. All other representatives from the Presbytery should refrain from speaking to the media.
6. A pastoral visit will be arranged for those who desire it.
7. In any case where there is no clear finding, including pleas of "no contest," the person involved shall be removed from all positions involving contact with children.

Training

The Presbytery will provide periodic Child Protection Policy training to ensure that all members of the Presbytery staff and all volunteers serving youth and children are fully informed concerning the Policy guidelines.