



**PRESBYTERY
OF
NEW YORK CITY**

*"Embodying God's Love
Proclaiming God's Word
Promoting God's Justice
Growing in Faith and Size
Seeking the Welfare of the City"*
(Mission Statement, PNYC)

**CALL PACKET
FOR THE
Stated Annual Meeting
Presbytery of New York City
Tuesday, May 18, 2010
12:00 p.m.**

**Eastchester Presbyterian Church
3154 Fish Avenue
Bronx, New York 10469
718-798-1855**

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May 18, 2010

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**CALL FOR STATED MEETING
THE PRESBYTERY OF NEW YORK CITY
At The Eastchester Presbyterian Church
3154 Fish Avenue
Bronx, NY 10469
(718) 798-1855
May 18, 2010 at 12:00 P.M.**

In keeping with the **Standing Rules (Article V, Section B.1)**
a Stated Meeting of the members of the
Ecclesiastical Presbytery of New York City
is called for Tuesday, May 18, 2010 at 12:45 P.M., with registration starting at 12:00 P.M.

The proposed docket for our Annual Meeting is enclosed in this packet. During our worship service we will celebrate the Lord's Supper and install a new Moderator, Moderator-Elect, along with Board, Committee and Council leaders and members.

The General Council has approved a proposed docket utilizing the Consent Agenda. Items listed on the Consent Agenda are to be approved as a group. These reports are included in you packet for you to read and evaluate prior to the meeting. If there is an item, or items, that you think need in-depth discussion prior to a vote, please request that it be removed from the Consent Agenda.

Items to note:

- Greetings from the Board of Pensions by **Rev. Phil Gehman** and an opportunity to have him answer your benefit questions;
- Report of the Nominations Committee;
- We will receive a reports from Presbyterian Senior Services.
- Worship and Installation Service, which all are strongly encouraged to attend;
- Lunch will not be served at the meeting

Pursuant to section V.B.4 of the Standing Rules of the Presbytery of New York City the quorum for this meeting shall consist of 25 ministers and 25 elders, with the elders representing not less than 20 churches. Please note that there is an item in the report of the Committee on Standing Rules and Overtures that calls for an amendment to the Standing Rules. Pursuant to section V.B.4 of the Standing Rules of the Presbytery of New York City the quorum at the time this business is conducted shall consist of 50 ministers and 50 elders, with the elders representing not less than 40 churches.

Sessions are reminded to notify the Stated Clerk's Office prior to the meeting if their designated Elder Commissioner has changed or if they are designating an Alternate Commissioner for this meeting.

Pursuant to action of the Presbytery the Call Packet is available online. If you desire a paper copy please notify Carmen Austin, in writing or by email SCA@presbynyc.org, and a packet will be mailed to you. Some paper call packets will be available at registration on the information table.

We look forward to seeing each of you at the upcoming meeting on Tuesday, May 18th. I encourage each of you to make every effort to attend. If you have any questions or concerns, do not hesitate to call me at 212-870-2221 extension 4333 or my Assistant, Carmen Austin at extension 4374.

Respectfully submitted,
Rev. Cornell A. Edmonds
Stated Clerk

**CALL FOR STATED MEETING
THE PRESBYTERY OF NEW YORK CITY
(A New York Not-for-Profit Corporation)
At The Eastchester Presbyterian Church
3154 Fish Avenue
Bronx, NY 10469
(718) 798-1855
May 18, 2010 at 12:00 P.M.**

In keeping with the Standing Rules (Article III, Section M.4) a meeting of the members of the **Presbytery of New York City** (A New York Not-for-Profit Corporation) is called for Tuesday, May 18, 2010, during the May Stated Meeting of the ecclesiastical Presbytery of New York City at the Eastchester Presbyterian Church, 3154 Fish Avenue, Bronx, New York 10469, for the purpose of presenting an annual report, to communicate progress in other matters related to the Board of Trustees exercise for stewardship of fiduciary responsibility, and to conduct such other business as may properly come before the meeting.

By request of the Board of Trustees.

**Ena Malon
President**

**Cornell A. Edmonds
Recording Secretary**

About the Eastchester Presbyterian Church

Our Mission

The mission of Eastchester Presbyterian Church is to bring people into the family of God by preaching the Gospel of Jesus Christ, teaching them to grow in grace and equipping them for service in his church.

Who We Are

Eastchester Presbyterian Church was founded in 1930 as Eastchester Road Presbyterian Church with 84 charter members. In 1942 the church was moved from Eastchester Road to its present location and renamed Eastchester Presbyterian Church. During the 1950's the continued growth of the congregation made it necessary to establish an additional Sunday worship service at 9am. Today the membership totals about 500 and is growing. People of all ages, nationalities and backgrounds form our fellowship.

The Lord has blessed us with fine leadership, dedicated members, inspiring public worship and a strong church school.

Thanks to a building expansion plan necessitated by an increase in membership, we are now worshipping and working in a larger facility. **Eastchester Presbyterian Church is indeed a church on the move.** *"We believe that if we continue to plant and to water, God will continue to give the increase."* (taken from Mission Review, c. 1994)

What we Believe

Like other Christians, we at *Eastchester Presbyterian Church* believe in:

- God, Father and Creator of the Universe.
- Christ, the incarnation of God on earth.
- Holy Spirit, the presence of God in the world and in the believer.
- The Church, universal company of Christ's followers.
- Forgiveness of sin, made possible by the crucifixion of Jesus.
- Life everlasting, shown by the resurrection of Jesus.
- The Bible, inspired word of God.

About the Eastchester Presbyterian Church

Those seeking to unite with us as members of Eastchester Presbyterian Church are required to:

- Confess the Christian faith.
- Trust in Christ as the forgiving Savior.
- Promise to follow Christ and His example for living.
- Commit to attend church and to become involved in its work.

Church Ministries and Outreach

We form ministries in four primary areas:

- **Spiritual**
"The Spirit gives life..." John 6:63

The Holy Spirit directs and guides us in all areas of life such as Worship, Prayer Group, Sharing Groups, Christian Drama, and Prayer Chains.

- **Education**

"...grow in the grace and knowledge of our Lord and Savior Jesus Christ" II Peter 3:18

Scripture calls us to know our God. We offer many opportunities for communicants of our church to do this: Sunday School, Bible Study Classes, Confirmation Class, Vacation Bible School, and Neighborhood Bible Studies.

- **Outreach**

...go make disciples of all nations..." Matthew 28:19

Christ spent three years preaching, healing and teaching. His disciples are to do the same. We do this through the following vehicles: Deacons, Evangelism Committee, Evangelism Training, Membership Committee, A/A Chapter, N/A Chapter, Mom's Soup Kitchen, Food Pantry, and Prison Ministry.

- **Community Life**

"They devoted themselves to the apostles' teaching and to the fellowship, to the breaking of bread and to prayer." Acts 2:42

We enjoy gathering together for a variety of purposes - studying, singing, sharing - whatever the occasion. We also recognize our responsibility to make sure that our church functions efficiently. Therefore, our church community focuses in the following areas: Trustees, Presbyterian Men, Board of Ushers, Farrell Learning & Enrichment Center, PSAT/SAT Tutoring Class, Christian Youth Development, Finance Committee, and Missionary Guild, and Choirs.

Meeting Prayer

Prayer of St. Francis of Assisi

*Lord, make me an instrument of your peace,
Where there is hatred, let me sow love;
where there is injury, pardon;
where there is doubt, faith;
where there is despair, hope;
where there is darkness, light;
where there is sadness, joy;*

*O Divine Master, grant that I may not so much seek to be consoled as to console;
to be understood as to understand;
to be loved as to love.*

*For it is in giving that we receive;
it is in pardoning that we are pardoned;
and it is in dying that we are born to eternal life.*

**Directions to
Eastchester Presbyterian Church
3154 Fish Avenue at Gun Hill Road
Bronx, NY 10469
718-798-1855**

BY SUBWAY:

No. 5 – Dyre Avenue Line to Gun Hill Road Station. Cross Gun Hill Road and walk left a block and a half to the church (at Fish Avenue and Gun Hill Road). (Preferred)

No. 2 – White Plains Rd. Line to Gun Hill Road Station. Take No. 28 bus east (toward Co-Op City) to Fish Avenue and E. Gun Hill Road.

Please contact the MTA at 718-330-1234 to verify subway availability and for instruction to travel by bus.

BY CAR:

From Whitestone or Throggs Neck Bridges:

Take I-95 North. Exit at Gun Hill Road (ext. 10). Go west on Gun Hill Road to Fish Avenue. Church is at right.

From George Washington Bridge:

Take I-95 North. Exit at Gun Hill Road (ext. 10). Go west on Gun Hill Road to Fish Avenue. Church is at right.

From Manhattan:

Bruckner Expressway to New England Thruway. Exit at Gun Hill Road. Go west to Fish Avenue.

Bronx River Parkway No. to Gun Hill Road. Turn right and go east approximately 1 mile to Fish Avenue. Church is at right.

From Westchester:

Take I-95 South to Bartow Avenue exit. Proceed to Gun Hill Road. Go right and continue to Fish Avenue. Church is at right.

Bronx River Parkway to Gun Hill Road. Turn left and go east approximately 1 mile to Fish Avenue. Church is at left.

**Docket of the Stated Meeting
Presbytery of New York City
Tuesday, 18 May 2010, 1.00 PM**

Eastchester Presbyterian Church
3154 Fish Avenue, Bronx, NY 10469
Elder Yvonne Armstrong, Moderator
Rev. Dr. J. Perry Wootten, Moderator-Elect
Rev. Cornell A. Edmonds, Stated Clerk

12.00 PM Enrollment (Socializing, light refreshments)

PROPOSED DOCKET

[Note: Per the action taken by the Presbytery at the January 2010 meeting, items of new business are due at the Stated Clerk's table prior to the approval of the docket.]

12.45 PM Opening Prayer Rev. Margaret Orr Thomas

Constituting the Presbytery Meeting Rev. Cornell A. Edmonds

- a. Establishing a quorum, accepting excused absences
- b. Election of Docket Clerks
- c. Presentation and adoption of the Docket
- d. Reception of new members and seating of Corresponding Members
- e. Introduction of Commissioners attending for the first time
- f. Review and approval of minutes of the March 27, 2010 meetings
- g. Report(s) not requiring action:
 - Report of the Council on Witness to Society and the World
- h. Consideration of the Consent Agenda
 - Report of the Committee on Session Records Review
 - Report of the Committee on Standing Rules and Overtures
 - Report of the Moderator

Host's Words of Welcome Elder Lorraine Fells

REMINDER: All motions and amendments must be written on the Motion Form, found on the back page of the ballot package, and given to the Stated Clerk before being presented from the floor. Thank you.

Announcements, concerns and celebrations

Visit from the Board of Pensions Rev. Phil Gehman

Report of the Stated Clerk Rev. Cornell Edmonds

- Parity Report
- Report of the Administrative Commissions

SPECIAL ORDER OF THE DAY: Report of the West-Park Administrative Commission Rev. J.C. Austin

SPECIAL ORDER OF THE DAY: Nomination and Election of Officers/Committee Members

- Committee of Nominations Elder Chris Kim
- General Council Nominations Rev. Perry Wootten

Report of the Acting Executive Presbyter

Rev. J. Oscar McCloud

Report of the General Council

Rev. Perry Wootten

Recessing of the Ecclesiastical Body and Constituting the Corporate Body

- Report of Presbyterian Senior Services Carolyn Fluckinger, Bd President
- Report of the Board of Trustees Elder Ena Malone

Adjourning of the Corporate Body and reconvening Ecclesiastical Body

Report of the Council for Administrative and Support Services

Elder James Parson

Report of the Council for Congregational Ministry and Nurture

Rev. Kenneth Thomas

Report of the Committee on Ministry

Rev. Carmen Rosario

Report of the Committee on Preparation for Ministry

Rev. Mieke Vandersall

New or unfinished business

- Commissioner's Recommendation

Communion Worship Service and Installation of Officers

Rev. Jon Walton, preaching

6.00 PM

Fellowship Meal

NY Out-4-Life Reentry Conference

June 7, 8, 9
2010

Hotel Pennsylvania
401 7th Avenue
(across from Penn Station)
New York, NY

A Conference for
Prison/Reentry Practitioners
in New York State:

- At public agencies
- At non-profits
- Within congregations
- At other faith settings

All faiths welcome!
Secular organizations welcome!
Government entities welcome!

Registration: \$100
(includes continental breakfast + lunch
on days 2 and 3)

Register online at:
www.out4life.com/newyork2010

Core Conveners

Hudson River Presbytery
Prison Fellowship, Inc.
Presbytery of New York City

Purpose:

To facilitate significant movement forward by both faith and secular entities engaged in Prison/Reentry ministries, services, and political advocacy in New York State to:

- achieve the needed level of service-delivery to currently and formerly incarcerated persons;
- significantly reduce the number of formerly incarcerated persons in New York State who return to prison; and
- reduce the overall number of persons incarcerated in New York State.

Through networking, and by using community organizing methodologies, the conference will expand and equip communities of care throughout New York State in the areas of direct service, resources, issue education and advocacy.

Our Vision:

For prison/reentry practitioners to move into a new realization of our combined strength.

Confirmed Presenters (list in development)

Rev. Elizabeth Alexander

Dr. Gloria Askew, former Ministerial Program Coordinator, NYS Dept. of Correctional Svcs.

Randi Blumenthal-Guigui, Program Director, FamilyWorks, The Osborne Association

John Chaney, Executive Director, ComALERT

Mika'il DeVeaux, Co-founder, Citizens Against Recidivism

Caitlin Dunklee, Associate Director of the Public Policy Project, Correctional Assoc. of NY

Ana Enright, Reentry Services Unit Regional Manager, NYS Division of Parole

Charles Hynes, Brooklyn District Attorney

Glenn Martin, Vice President of Development and Public Affairs, Director of the David
Rothenberg Center for Public Policy, Fortune Society

Pat Nolan, President, Justice Fellowship (reform division of Prison Fellowship)

Sean Pica, Executive Director, Hudson Link

Chandra Villanueva, Policy Associate, Women's Prison Association

College and Community Fellowship

Church of Gethsemane

Our Approach

A common question will be asked – in plenary sessions and workshops:

How do we move beyond fragmentation and insufficient resources to lasting effectiveness?

Topics

Chaplaincy: Challenges, Conflicts, Opportunities

Congregation-Based Models

The Current Political Climate: Nationally, and in New York State

Education for Incarcerated Persons

Employment

Funding: beyond competition to shared activism for funding levels appropriate to the need

Housing

Advocacy for Policy Change: lessons from successful campaigns

Health Issues

Reentry Models: Untold Stories

Reintegration: Family and Communities

Women: In and Out of Prison

Key Planning Partners:

American Bible Society, Build/Rebuild, Housing Works, Osborne Association
(many other individuals and organizations have helped!)

NY CONFERENCE-AT-A-GLANCE

MONDAY, JUNE 7, 2010

| | |
|---------------------|---|
| 10:00 am - 12:00 pm | Conference Check-In and Registration |
| 12:00 pm - 2:00 pm | Welcome and Reception (snacks and beverages) |
| 2:00 pm | Introduction to One-on-Ones* |
| 3:00 pm - 5:00 pm | Reentry Town Hall Meeting |
| 5:00 pm | Dine around at local restaurants (dinner on your own) |

TUESDAY, JUNE 8, 2010

| | |
|---------------------|---|
| 7:30 am - 8:30 am | Continental Breakfast |
| 8:30 am - 10:00 am | Plenary Session and Keynote |
| 10:30 am - 12:00 pm | Concurrent Workshops |
| 12:00 pm – 1:00 pm | Lunch |
| 1:30 pm – 3:00 pm | Concurrent Workshops |
| 3:30 pm - 5:00 pm | Plenary |
| 5:00 pm | Dine around at local restaurants (dinner on your own) |

WEDNESDAY, JUNE 9, 2010

| | |
|---------------------|---|
| 7:30 am - 8:30 am | Continental Breakfast |
| 8:30 am - 10:00 am | Plenary Session and Keynote |
| 10:30 am - 12:00 pm | Concurrent Workshops |
| 12:00 pm – 1:00 pm | Lunch |
| 1:30 pm – 3:00 pm | Concurrent Workshops |
| 3:30 pm - 5:00 pm | Closing Plenary: <ul style="list-style-type: none">▪ One-on-One's▪ Going Forward |

* All plenary sessions will begin with One-on-One conversations.

A Pre-Presbytery Program:

Landmarking

Legalities ... myths ... facts

Opportunities ... dangers

NYC politics: are we in a new era of
forced landmarking of churches?

Hear from your colleagues and invited guests, including the
Rev. N.J. "Skip" L'Heureux:

Executive Director, Queens Federation of Churches
Co-chair, Interfaith Commission on the Landmarking of Religious Property
Moderator, Committee on Religious Liberty of the
National Council of the Churches of Christ in the USA

Tuesday, May 18 11:00 am – 12:00 noon
(before the Presbytery Meeting)

Eastchester Presbyterian Church
3154 Fish Avenue, Bronx
(see call packet for directions)

For more information, contact Annie Rawlings
212/870-2221 socialwitness@presbynyc.org

**Report for Stated Meeting
Presbytery of New York City
May 18, 2010**

Report of the Session Records Review Committee

The Committee on Session Records Review duly met on April 14, 2010 and reviewed the minutes of the sessions listed in this report. Below are the findings and recommendations of the committee:

Those minutes recommended approved without exception are -

- First Presbyterian Church in Jamaica
- First Presbyterian Church of Whitesotne
- First Presbyterian Church of Forest Hills
- First Presbyterian Church of Springfield Gardens
- Ridgewood Presbyterian Church
- North Presbyterian Church (Qns)

Whereas, the Committee for Session Records Review, moves that the minutes of the: First Presbyterian Church in Jamaica; First Presbyterian Church of Whitesotne; First Presbyterian Church of Forest Hills; First Presbyterian Church of Springfield Gardens; Ridgewood Presbyterian Church; and North Presbyterian Church (Qns); be approved without exception.

Those minutes recommended approved with exception as noted in checklists are-

- First Presbyterian Church of Flushing
- Christ by the Sea Presbyterian Church

Whereas, the Committee for Session Records review, moves that the minutes of the First Presbyterian Church of Flushing; and the Christ by the Sea Presbyterian Church; be approved with exception as noted in the comment sheets.

The minutes of the Featherbed Lane Street Presbyterian Church were held for further guidance.

It should be noted that quite a few churches have not submitted their session minutes as required by G-10.0302 through G-10.0401 of the Book of Order. The Moderators, Pastors and Sessions of those delinquent churches are requested to submit their minutes at the next available meeting of the Committee on Session Records Review to avoid any consequences that might result from their continued delinquency.

Following are the submission and review dates:

| | |
|------------------------------------|---|
| Brooklyn and Staten Island Minutes | Due May 26, 2010 for review June 2, 2010 |
| Manhattan Minutes | Due October 6, 2010 for review October 13, 2010 |

**Respectfully submitted,
Elder Myra Hutchins**

Committee on Standing Rules and Overtures
Presbytery of New York City
May 18, 2010

The Committee on Standing Rules and Overtures duly met on Wednesday, March 3, 2010, and April 14, 2010 and reports that it took the following actions:

1. The Committee on Standing Rules and Overtures recommends to the Presbytery of New York City to Amend Section III.P.3. of the Standing Rules of the Presbytery of New York City to read as follows:

Present Language

~~The Committee shall report on the session of Bronx churches at the March stated meeting of the Presbytery, Brooklyn and Staten Island churches at the June stated meeting, Manhattan churches at the November stated meeting, and Queens churches at the May stated meeting, with all session minutes to be submitted according to a schedule adopted by the Committee and distributed to the clerks of session. The Committee's reports may include recommendations to other Councils or Committees of the Presbytery. The Committee shall report to the Presbytery regarding sessions' compliance with the Constitution of the Presbyterian Church (USA). The Committee shall assure that information from session records relevant to the work of the Presbytery is shared with the appropriate entities of Presbytery.~~

Proposed Revised Language

The Committee shall report on the session minutes of Bronx churches at the March stated meeting of the Presbytery, Brooklyn and Staten Island churches at the May stated meeting, Queens churches at the September stated meeting, and Manhattan churches at the November stated meeting, with all session minutes to be submitted according to a schedule adopted by the Committee and distributed to the clerks of session. The Committee's reports may include recommendations to other Councils or Committees of the Presbytery. The Committee shall report to the Presbytery regarding sessions' compliance with the Constitution of the Presbyterian Church (USA). The Committee shall assure that information from session records relevant to the work of the Presbytery is shared with the appropriate entities of Presbytery.

Rationale for Amending sections III.P.3.

This amendment is proposed to correct our Standing Rules to reflect the actual stated meeting approved by Presbytery.

Costs:

None

2. Discussed an issue referred from the Stated Clerk for guidance. (See Attached)



RUTGERS PRESBYTERIAN CHURCH

CHURCH HOUSE: 236 WEST 73rd STREET, NEW YORK, N.Y. 10023 • OFFICES: 2095 BROADWAY, SUITE 306, NEW YORK, N.Y. 10023
TEL. (212) 877.8227 FAX (212) 721.9154 INTERNET: www.rutgerschurch.com

April 15, 2010

The Reverend Cornell Edmonds
Stated Clerk
The Presbytery of New York City
475 Riverside Drive, Suite 1600
New York, NY 10115

Re: Motion to Request to conduct a Special Administrative Review

Dear Reverend Edmonds;

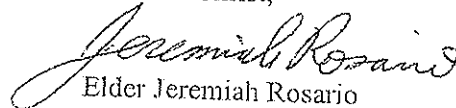
At a stated meeting of the Standing Rules and Overtures, (hereafter referred to as SRO), on April 14, 2010, were present the Reverend Philip Newell and Elders Margaret Scott, Myrtle Smith Nan Fisher Williams, Dorette Winslow and myself, Jeremiah Rosario.

The only item on the agenda was a "Motion to Request the Office of the Stated Clerk to conduct a Special Administrative Review of the New York City Presbytery," copy of document is attached. As the document is currently worded, the committee could not determine to its satisfaction the nature of the document. If the document is a "motion," we question whether it is in the scope of SRO to entertain this document. If the document is an Overture, the committee had limited to no knowledge of the document and its origins and was unable to perfect the format of the document to the Standard Format of Overtures as stated in the *Standing Rules of the General Assembly* A.3.b (1, 2, 3, 4), as found at <http://www.pcusa.org/oga/publications/standing-rules.pdf>.

In light of the above stated, the committee, by consensus, is unable to act on this document and hereby refers this document back to the author(s) for clarification and/or conformity to overture standards of presentation.

Please feel free to contact me at (212) 877-8227 x213 if you there are any questions

Yours in Christ,


Elder Jeremiah Rosario

Enclosure (1)

cc: Yvonne Armstrong, *Moderator*
J. Oscar McCloud, *Acting Executive Presbyter*

Presbytery of New York City

Moderator's Report: 18 May 2010

Meetings

- ❖ Stated Presbytery Meeting, First Chinese PC (27 March 2010)
- ❖ General Council Meetings (20 April and 4 May 2010)

Ordinations/Installations/Commissioning Services

- ❖ Ordination of Kellie Anderson-Picallo, First Presbyterian Church of NYC (25 April 2010, 4.00 PM)

Visits/Commitments

- ❖ Attended "Healthy Congregations" workshop led by Lombard Mennonite Peace Center (LMPC), North (Manhattan) Presbyterian Church (12 - 13 March 2010)
- ❖ Attended Presbyterian Women's "Women of Faith" luncheon, Queens, NY (20 March 2010)
- ❖ Preached at Dunton PC (21 March 2010)
- ❖ Attended Presbyterian Men's Annual Brunch, Brick PC, NYC, NY (24 April 2010)
- ❖ Attended "Conflict" workshop led by LMPC, North (Manhattan) Presbyterian Church (30 April - 1 May 2010)
- ❖ Visited First Chinese, Queens, NY (2 May 2010)
- ❖ Anticipated: attended small group discussion led by LMPC (11 May 2010)

Moderator Appointments

- ❖ Filled vacancies on West-Park AC - Rev. Jane Donnelly, Elder Janie Johnson
- ❖ Committee of Council* - Elder Greg Reid, Rev. Noreen Santos, Rev. Mary Speers

Docket & Worship Committee

April meeting D&W Committee meeting - 10 April 2010

*Done in consultation with Revs. Orr-Thomas, Wootten and Elder Bynum

I'd like to take this opportunity to express my heartfelt thanks to the Presbytery office staff; all those who serve on committees and councils; fellow presbyters who have encouraged and prayed for me during this unique year; and Stated Clerk Cornell Edmonds, who ensured that I knew what my role as moderator entailed and constantly had me in his prayers. Thank you so much...

Within the community of support, there have been two people whose advice, wisdom, patience, and care have particularly sustained me: Oscar McCloud and Peggy Thomas. As Oscar and Peggy's times of service as Acting EP and General Council Chair come to an end, I want to acknowledge their tireless efforts on behalf of this Presbytery. I know that we -you and I -have been continually in their prayers: I know...I've felt it. And while many of you have commented on my ability to remain calm at vexing times, I will affirm that I was able to do so because of their direct influence. Oscar and Peggy, my thanks for the countless ways in which the unselfish sharing of your time and talents helped me. May God continue to bless you.

Finally, while I am glad that my term as the Moderator is concluding, I also know that I have been blessed to have served you during this time. These haven't been easy times but through it all I have been sustained by the Holy Spirit. (Thank you, God!)

More than ever, friends, I commend these words to you: "...Do justly, love mercy, walk humbly with thy God."

Yvonne Armstrong

Report to Presbytery

Stated Clerk's Report

May 18, 2010

1. Stated Clerk's 2010 Report and Recommendation for Redressing the Ministerial Imbalance in the Presbytery

As of December 31, 2009 there were 96 churches within the Presbytery of New York City. During 2009 no churches were received into the Presbytery, and one (1), Fort Hamilton Presbyterian Church, was dissolved.

As of December 31, 2009 there were 17 Presbyterian congregations in the Bronx, 24 in Brooklyn, 28 in Manhattan, 26 in Queens, and 2 in Staten Island, bringing the total number of churches within the Presbytery of New York City on December 31, 2009 to 96.

As of December 31, 2008 there were 225 clergypersons who were continuing members of the Presbytery of New York City and 9 on the Inactive List. During the year 2009, 7 clergypersons died (1 Inactive), while 9 were dismissed to other Presbyteries; none were dismissed to other denominations and one was released from the exercise of the ordained office at his request. 8 clergypersons remain on the inactive roll.

During 2009, 10 clergypersons were received from other Presbyteries, and 3 candidates (1 female, 2 males) were ordained by this Presbytery to the ministry of the Word and Sacrament (all were ordained on behalf of other Presbyteries).

As of December 31, 2009, there were 226 clergypersons who were continuing minister members of this Presbytery and 8 on the inactive member's roll.

WHEREAS, the Constitution of the Presbyterian Church (U.S.A.), G-II.OIOI, in defining the voting membership of the Presbytery states that:

Presbytery is a corporate expression of the church consisting of all the churches and ministers of the Word and Sacrament within a certain district. When a presbytery meets, each church shall be represented by an elder commissioned by the session with the following additional provisions:

a. *Churches with membership over 500 shall be represented as follows:*

501-1000 -- 2 elders

1001-1500 -- 3 elders

1501-2000 -- 4 elders

2001-3000 -- 5 elders

From 3,001 members there shall be an additional elder representative for each 1,000 additional active members or major fraction thereof.

b. *When the number of resident ministers entitled to vote in the presbytery is greater than the number of elders so entitled, it shall redress this imbalance annually by providing for the election, appointment, or selection of additional elders, paying special attention to the concerns of G-9.0104. Presbyteries facing an imbalance due to a large number of resident honorably retired minister members may, by presbytery rule, use active participation of honorably retired members as a criterion in determining balance.*

c. *Each elder elected moderator shall be enrolled as a member of the presbytery for the term of office, whether or not commissioned by his or her session. Each elder elected an officer (other than moderator), a chairperson of a standing committee, or a member of the council of presbytery may be enrolled as a member of the presbytery for the term of office, whether or not commissioned by his or her session. Each elder elected by a presbytery as executive presbyter, associate executive presbyter, or other exempt staff position, may be enrolled as a member of the presbytery for the duration of service in such staff position, whether or not commissioned by his or her session.*

WHEREAS, as of December 31, 2009, 105 of the 226 minister members on the active membership roll of the Presbytery of New York City were residing and laboring within the geographical bounds of the

Presbytery of New York City, and 31 were Honorably Retired and residing within the geographical bounds of the Presbytery of New York City, and

WHEREAS, as of December 31, 2009, 22 of the 226 minister members on the active membership roll of the Presbytery of New York City were not residing and/or laboring within the geographical bounds of the Presbytery of New York City, but active in Presbytery meeting, and 5 were Honorably Retired and not residing within the geographical bounds of the Presbytery of New York City, but active in Presbytery meeting, and

WHEREAS, if each church elects one (1) elder commissioner to represent it, there will be 96 elder commissioners; and if each church with a reported membership between 501 and 1000 (Madison Avenue - 752) elects one additional elder commissioner, there will be 1 additional elder commissioner; and If each church with a membership between 1001 and 1500 (First Manhattan - 1202) elects two additional commissioners, there will be 2 additional elder commissioners; and If each church with a membership between 1501 and 2000 (Brick - 1710) elects three additional commissioners, there will be 3 additional elder commissioners; and If each church with a membership of more than 2001 (Fifth Avenue - 3251) elects four additional elder commissioners, there will be 4 additional elder commissioners; Then there will be 106 total elder commissioners elected by the churches on the basis of their membership size; and

WHEREAS said 106 elder commissioners will be 30 less than the number of resident ministers, as defined by G-11.0101b, who could be participating members of the Presbytery of New York City by virtue of where they live and labor;

WHEREAS said 106 elder commissioners will be 57 less than the combined number of resident ministers (as defined by G-11.0101b), plus resident Honorably Retired ministers, plus non-resident ministers who are active in Presbytery, plus non-resident Honorably Retired ministers who are active in Presbytery, who are likely to be participating members of the Presbytery of New York City;

THEREFORE BE IT RESOLVED that the Presbytery of New York City enroll as a member of the Presbytery for 2010 in accordance with the Book of Order, G-11.010 I c, the Moderator, if an elder, the Stated Clerk, if an elder and each elder serving as a chairperson of a standing committee and all elders serving as members of General Council, which will be 15 additional elders, subject to change after the May 16, 2010 installation of elected elders; and

WHEREAS there will then be 121 elder commissioners elected by the churches or by Presbytery, which will be 15 less than the number of resident ministers and resident Honorably Retired ministers of the Presbytery of New York City and 42 less than the combined number of resident ministers (as defined by G-11.0101b), plus resident Honorably Retired ministers, plus non-resident ministers who are active in Presbytery, plus non-resident Honorably Retired ministers who are active in Presbytery, who are likely to be participating members of the Presbytery of New York City; the combined by virtue of where they live and/or labor; and

THEREFORE BE IT RESOLVED that the Presbytery of New York City continue for the balance of 2010 its policy of granting to the first eighteen (18) congregations, in alphabetical order, an additional elder commissioner;

BE IT THEREFORE FURTHER RESOLVED, that the question of the non-resident minister members and non-resident Honorably Retired members, who are active in the life of Presbytery, which creates a potential imbalance of 27 persons in favor of clergy, be referred to the Committee on Standing Rules and Overtures;

BE IT THEREFORE FURTHER RESOLVED, that the plan equalize the ministerial imbalance remain in effect from the May 2010 Stated Meeting through the May 2011 Stated meeting.

2. Committee of Counsel

A remedial complaint, Rev. Edward Chambers vs. The Presbytery of New York City and the Williamsbridge Presbyterian Church, was received on or about March 29, 2010. A proposed Committee of Counsel, pursuant to D-6.0302, comprised of Rev. Noreen Santos, Elder Gregory Reid and Rev. Mary Speers, was appointed by the moderator and given an orientation. General Council acted on May 4, 2010 pursuant to Section III. I.3. e. of the Standing Rules:

To act on behalf of the Presbytery in designating special investigating committees in accordance with D-10.0201, and designating committees of counsel in accordance with D-6.0302, reporting the establishment of these committees to the next stated meeting of the Presbytery.

Thereby ratifying the action of the Moderator. This serves as the report of said action to Presbytery.

3. Review of Presbytery Minutes

On April 14, 2010 the minutes of the Presbytery of New York City were reviewed and recommended to be approved without exception and with commendations by the reviewing group of the Synod of the Northeast. The formal report will be presented when received.

4. PNYC Statistical Report

Attached is the statistical report for the Presbytery of New York City for the year 2009.

5. Committee Minutes Reminder

Committees are reminded to file your minutes with the Office of the Office of the Stated Clerk as soon as possible after they are approved.

6. Future Presbytery Meeting Dates (LOCATIONS NEEDED!!!)

| <u>Date</u> | <u>Location</u> | <u>Materials Due</u> |
|--------------------|-----------------------|----------------------|
| September 25, 2010 | University Heights PC | September 8, 2010 |
| November 16, 2010 | TBD | October 28, 2010 |
| January 25, 2011 | TBD | January 10, 2011 |
| March 26, 2011 | TBD | March 9, 2011 |
| May 17, 2011 | TBD | April 28, 2010 |
| September 24, 2011 | TBD | September 7, 2011 |
| November 15, 2011 | TBD | October 29, 2011 |

7. 219th GA (2010): July 3-10, 2010, Minneapolis, Minn

45-day Deadline: May 19, 2010

30-day Deadline: June 3, 2010

8. Membership Vows (G-5.0200)

G-5.0200 2. Membership Vows

After new members are examined, affirming their faith in Jesus Christ as Lord and Savior, and are received by the session, whether by profession of faith, certificate of transfer, or reaffirmation of faith, they shall be presented to and welcomed by the congregation during a service of worship where they shall make a public profession of their faith in Jesus Christ as Lord and Savior, as do confirmands (W-4.2003a, b, and c).

Respectfully submitted,

Rev. Cornell A. Edmonds
Stated Clerk



PRESBYTERY REPORT FOR 2009

Presbytery # 444

Presbytery New York City

Address 475 Riverside Dr Ste1600

City New York , NY 10115

Phone # 212 870-2221

Fax # 212 870-2737

Email Address scassistant@presbynyc.org

Website

Membership

Prior Active Members: 16,501

Gains

Profession 17 & Under: 78

Profession 18 & Over: 456

Certificate: 97

Other: 47

Total Gains: 678

Losses

Certificate: 93

Death: 143

Other: 793

Total Losses: 1,029

Total Active Membership: 16,150

Female Members: 10,554

Inactive Members: 1,928

Baptized Members: 502

Total Adherents: 18,580

Average Church Attendance: 7,155

Affiliate Members: 170

Baptisms

Children: 320

Adult: 73

Officers

Male Elders: 257

Female Elders: 398

Male Deacons: 147

Female Deacons: 402

Age Distributions

25 & Under: 1,261

26 - 35: 4,209

36 - 55: 2,532

56 - 64: 1,996

65 & Over: 2,377

People with Disabilities

Hearing: 153

Mobility: 361

Sight: 146
 Other: 230

Christian Education

| | | | |
|---------------|--------------|------------------|-------|
| Birth 3: | 337 | Grade 7: | 79 |
| Age 4: | 166 | Grade 8: | 96 |
| Kindergarten: | 149 | Grade 9: | 73 |
| Grade 1: | 154 | Grade 10: | 74 |
| Grade 2: | 127 | Grade 11: | 64 |
| Grade 3: | 133 | Grade 12: | 69 |
| Grade 4: | 112 | Young Adults: | 547 |
| Grade 5: | 140 | Over 25: | 1,050 |
| Grade 6: | 120 | Teacher/Officer: | 435 |
| Total: | 3,925 | | |

| Racial Ethnic Breakdown | Membership | Elders | Deacons |
|--------------------------------|-------------------|---------------|----------------|
| Asian | 1,222 | 58 | 41 |
| Black | 4,230 | 265 | 237 |
| Native American | 6 | 1 | 3 |
| Hispanic | 864 | 79 | 72 |
| White | 7,063 | 216 | 163 |
| Other | 319 | 12 | 11 |
| Totals | 13,704 | 631 | 527 |

Potential Giving Units: 10,319
Budgeted Income: 29,626,277
Budget Expense: 30,372,759

Receipts

Regular Contribution: 13,525,298
 Capital Building Fund: 3,512,649
 Investment Income: 4,313,815
 Bequests: 592,131
 Other Income: 9,559,871
 Subsidy or Aid: 341,739

Expenditures

Local Program: 23,517,208
 Local Mission: 1,329,673
 Capital Expenditure: 2,630,853
 Investment Expense: 456,979
 Per Capita Appt: 593,529
 Validated Mission: 421,223
 Theological Fund: 14,725
 Other Mission: 629,160

[Return to Select Year](#)

PRESBYTERY OF NEW YORK CITY
May 18, 2010

Report of the Committee on Nominations

I present the report of the Committee on Nominations. Nominations for the class of 2013 and vacancies for the class of 2011 and 2012.

I. The Committee recommends that the following persons be elected to membership on ecclesiastical committees and councils to the class of 2013, unless otherwise noted:

- A. **General Council At-Large:** Elder Ellen Pearre-Cason, (Fifth Avenue PC); Rev. Nadine Hundertmark; **to the Class of 2011;** Rev. Euton Williams; **so moved;**
- B. **Committee on Ministry:** Elder Gladys Ortiz (El Buen Pastor PC); **so moved;**
- C. **Council on Administrative and Support Services:** Elder Linda Simms Chin (University Heights PC);
- D. **Council on Ministry and Nurture:** Elder Joyce Jackson (Church of the Master); Rev. Daryll Young; **so moved;**
- E. **Council on Witness to Society and the World:** Rev. Kellie Anderson-Picallo; **to the Class of 2012;** Rev. Bernard Mayhew; **to the Class of 2011;** Deacon Katie Shaw (Church of the Master); Elder Ted Hickman (Bedford Central PC); **so moved;**
- F. **Committee on Preparation for Lay Ministry:** Rev. Andrew Stehlik; **so moved;**
- G. **Committee on Session Records Review:** Rev. Lonnie Bryant; **to the Class of 2012;** Rev. Lynn West; **so moved;**

II. The Committee recommends that the following persons be elected as commissioners to higher governing bodies class of 2013, unless otherwise noted:

Synod of the Northeast: Rev. Agnes Blackmon;

III. The Committee acting on behalf of the Civil Corporation, Presbytery of New York City, recommends that the following persons be elected to membership on the Board of Trustees, class of 2012 unless otherwise noted:

Board of Trustees: Elder Chris Mason (Brick PC); **to the Class of 2012;** Rev. Kim Kingshill; **to the Class of 2011;** Elder Simeon Charles (Springfield Gardens PC); Rev. David Noble; **so moved;**

Respectfully submitted,

Elder Chris Kim, Chair
Committee on Nominations

Report of the General Council
Meeting on April 20, 2010

Rev. Dr. Oscar McCloud, the Acting Executive Presbyter, announced that the auditors of the Presbytery stated that the Presbytery is headed for a clean audit in record time. This was recognized as a tribute to the excellent work of Elder James Tse, the Associate Presbyter for Finance.

A Committee of Counsel has been named to respond to a complaint made against the Presbytery to the Synod Permanent Judicial Committee.

A motion was made that the Presbytery authorize the General Council to call a special Presbytery meeting when the Interim Executive Presbyter Search Committee indicates that a candidate is available.

It was recommended that the entities of the GC make their pre-presbytery meeting reports directly to the Docket and Worship Committee on a regular and timely basis. This will facilitate the preparation of the packet and the resolution of a variety of issues.

There was a discussion regarding the next steps to be taken by the GC regarding the churches that have written the Presbytery with concerns about its organization, spending policies, collection of apportionments, etc. It was agreed that the Moderator would write a letter of appreciation to these churches for their time in meeting with representatives from the GC and the Special Group on Presbytery Financial Issues Committee.

The Council discussed the issue of landmarking of churches, particularly as it applied to West Park PC. Those who had attended the public hearing made some summary comments. It was agreed that there should be more open discussion within the Presbytery regarding this issue. Therefore, there will be a meeting on this subject on the morning of the Presbytery meeting on May 18. The possibility of a special Task Force to address this issue was discussed. A decision will be made when the level of concern for this issue is measured on May 18. A motion was made that the Presbytery authorize a task force to address questions concerning landmarking which will be named by the General Council. Persons to serve on the task force may emerge from those who attend the morning meeting on May 18.

The final report of the Special Group on Presbytery Financial Issues was made. Please see the full report attached to this General Council report.

A motion was made that the current Roll Out/Implementation Committee named by the General Council at the request of the Presbytery be dissolved and that the GC be given the authority to appoint a new committee to address the implementation of the Strategic Plan as soon as possible.

A report was made by the GC Nominations Committee. The persons who have agreed to serve on the subject committees are listed below. There are still a few vacancies and the Committee will fill these vacancies as soon as possible.

| Name | Class |
|---|-------|
| Representation Committee | |
| Chair: Rev Ray Bagnuolo (M/Cauc) | 2013 |
| At Large: Elder Eric Toddles (M/AA) | 2012 |
| Youth: Not yet filled. | |
| Members: Elder Jacky Radifera (M/African) | 2013 |
| Elder Lynn Morris (F/Cauc) | 2013 |
| Elder Brenda Milliner (F/AA) | 2011 |
| Nominations Committee | |
| Chair: Rev. Cathy Stillwell (F/Cauc) | 2013 |
| Members: Elder Gregory Reid (M/AA) | 2013 |
| Elder Ken Johnson (M/AA) | 2012 |
| Elder Nancy Neal (F/Cauc) | 2013 |
| Personnel Committee | |
| Chair: Rev. Josephine Cameron (F/Cauc) | |
| Members: Rev Nadine Hundertmark (F/Cauc) | 2013 |
| Elder Elaine Connolly (F/Cauc) | 2012 |
| Sarah Moody (F/Caus) | 2013 |
| Clergy – Not yet filled | 2011 |

General Council Referral
from the Report of the West-Park Administrative Commission
made to the March 28, 2009 meeting of the Presbytery of New York City

Four items from the West-Park Administrative Commission were reviewed by the General Council at its April 2009 meeting and the Council, in turn, acted to refer items to four other entities of the Presbytery for their reflection and possible action. The chair of the General Council gathered representatives of these entities on April 13, 2010, to examine what has been accomplished, what remains to be completed, and how some kind of conclusion can be reached for reporting to the Presbytery by May 2011. This is a report of the status of these items:

1. Original item from the AC: "Landmarking church property, or the threat thereof, against the will of the particular church of the presbytery presents important Constitutional and statutory issues. Addressing these will require significant pro bono commitment by one or more major law firms. The commission requests fellow presbyters to identify this resource, if possible, and will itself try to identify resources for the current effort to landmark West-Park so this concern is recorded in proceedings, allowing such a case to be developed in the future."
Interim: The Council on Witness in Society and the World (CWSW) has taken the initiative to organize Presbyterian and interfaith partners to make presentations at a hearing in City Hall related to the landmarking proposals relative to West-Park Church, recognizing that the issues of landmarking against the will of a congregation extend far beyond any single congregation.
Next steps: The April 13, 2010, meeting heard that moves to landmark have become more aggressive and may lead to action concerning church buildings whose congregations do not favor landmarking. General Council approved the holding an open informational conversation on landmarking on the morning of May 18, 2010, before the Presbytery meeting.
The Presbytery is being asked to approve the establishment of a task force to deal with this issue. It was the hope of participants in the April 13, 2010, conversation that the task force could have broad membership from all areas of the Presbytery.
2. Original item from the AC: "The diminished membership and financial distress of West Park Presbyterian Church are not unique, but shared by a number of churches in the Presbytery. The ability of very small congregations that cannot survive on their own to sell their property and retain the proceeds has caused widespread tension. The Commission encourages further thought to the principle that very small congregations involved in these situations be encouraged to enter into agreements with the Presbytery which apportion the proceeds between the Presbytery and the congregation. The funds received by Presbytery would be used to strengthen ministry and mission within New York City. Those retained by the congregation would be used for its mission and ministry through merger or otherwise.
3. Original item from the AC: "The Commission believes that, given the frailty of many its churches, it is imperative that the Presbytery plan for well-distributed locations of its churches in each borough.
4. Original item from the AC: "The overall mission of the Presbytery is not well-served if congregations are forced into quick mergers with other nearby churches and that, where possible a period of discernment be allowed, recognizing that this may require a subsidy for a period of time."
Interim: In the course of its work, the Council on Congregation Ministry and Nurture (CM&N) has dealt with questions related to 2 above. Experience may help focus some of the questions that need exploration.
Next steps: The representatives of CM&N and of the Board of Trustees present agreed to ask their entities to work toward full discussion of items 2, 3, and 4 and to ask another entity of Presbytery to join with them in the task. (The processes toward this are still in motion and cannot be reported further at this stage.) It is clear that some kind of general guidance adopted by the Presbytery on the questions involved would assist in handling individual cases that come before administrative commissions, CM&N, the Committee on Ministry, the Trustees, and others, even though each case will have specific particularities.

Reported to Presbytery by Margaret O. Thomas, Chair of General Council, who convened the meeting of April 13, 2010



Presbyterian Senior Services 2095 Broadway # 409 New York, NY 10023

**PRESBYTERIAN SENIOR SERVICES
ANNUAL REPORT TO THE PRESBYTERY FOR FY2010
May 18, 2010**

Presbyterian Senior Services has provided an extensive range of programs, services and housing to older adults since 1962 - thanks in large part to the generous support of the Presbytery of New York City and its members.

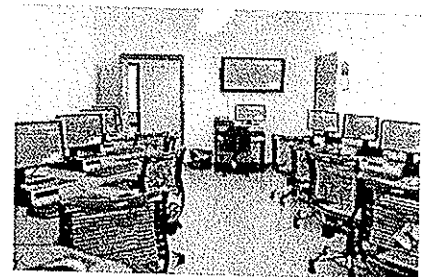
The summer of 2009 saw a major leadership transition as David Taylor retired and his successor, Rimas J. Jasin, took his place as Executive Director. Rimas and David worked together over the summer to assure a smooth transition. With his background in nonprofit management coupled with a wonderful board and staff, Rimas was able to quickly familiarize himself with the PSS network of senior centers, apartments, and programs.

SENIOR CENTERS

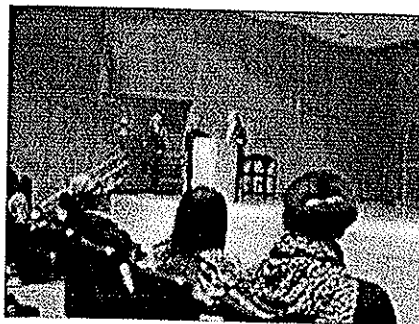
Over the past fiscal year, PSS served over 150,000 nutritious meals to the elderly poor in the South Bronx and Harlem through its six senior centers. At these centers, PSS provides more than just a meal – it delivers a variety of social services, health screenings, education and activities – all in a friendly, social setting. For many, it may be the only meal that they share in the company of others the entire day. A grant obtained in October enabled PSS to expand its *“Healthy Aging”* initiative to equip older adults to understand disease prevention, live healthier and more active lives, and to decrease the risk of injury, disability or chronic conditions that could negatively impact their quality of life.



PSS also strives to keep seniors engaged. Computer classes have proven to be not only popular with the seniors – but an excellent way to keep them engaged and connected. Five centers have computer labs – two of which were updated with new equipment in January. The PSS Highbridge Center was able to expand its course offerings with new classes on digital photography.



Participants not only learned how to take, edit and save digital photos – but also how to share them with relatives and friends over the Internet.



PSS/WSF GRANDPARENT FAMILY APARTMENTS (GFA) is a joint partnership between Presbyterian Senior Services (PSS) and the West Side Federation for Senior & Supportive Housing (WSF). The GFA houses 50 grandfamilies with 96 grandchildren. On January 13, 2010, the premiere screening of a feature-length documentary film, *“Grandmother to Grandmother”*, was held at the CUNY Graduate Center. In addition to seeing this moving film on the big screen, attendees enjoyed both a pre- and post-viewing wine and cheese reception, allowing them to network with the filmmakers John Ankele and Ann Macksoud and the “stars” of the documentary. Because PSS is appreciative of the generous support it has

received from the Presbytery to not only build the GFA but the ongoing support it receives for operations and services, PSS will supply a copy of this feature length film on DVD to any NYC Presbyterian Church interested. A representative from any church interested should contact Rimas Jasini to obtain a copy.

INTERGENERATIONAL PROGRAMS

The GFA not only meets the needs of grandparents but the children as well. Every weekday and on many Saturdays, PSS staff work directly with the GFA youth on school work, social activities, guidance counseling, and college or career preparations. Our goal is to see the children succeed and advance to the next grade every year. To keep the children occupied and safe during the summer, the GFA runs its own **Summer Camp** program for the youth living at the GFA. GFA campers have been fortunate enough this past summer to participate in an off site activity every day. The Bronx Zoo, Ice Skating at Chelsea Piers, a Television and Movie Site Tour, Bowling and the famed Bodies Exhibit are a sampling of the



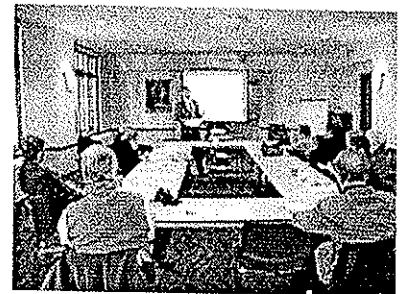
fantastic experiences that were made available to our younger residents.

Another intergenerational initiative involved a partnership with **Carnegie Hall** for a series of concerts at the GFA. On February 1st, Carnegie Hall sponsored a "Cartoon" concert at the GFA. The musical group Fireworks performed classic cartoon scores as a live soundtrack to the original animation shown on the big screen. Fireworks also perform classical pieces in their original jazz-ensemble format. The concert was part of their community outreach effort. Several additional concerts for the grandparents and their grandchildren took place over the following months.



PRESBYTERY CHURCH PARTNERSHIPS

PSS was involved in leading a three workshop series at **Fifth Avenue Presbyterian Church** over three Sundays in February. The series - entitled *Preparing for Successful Aging: Avoiding the "Bumps" in Life's Journey*, covered a broad range of topics - from caregiving to health care powers of attorney.



PSS ALBERTA L. ALSTON HOUSE

The residence of 151 apartments for those 62 and older in Queens was named after Alberta Lois Alston, a ruling elder of the Presbyterian Church of St. Albans. Through Rev. James Grant's aspiration to establish senior housing in the area, the Alberta L. Alston House was completed in the fall of 1984. The building is sponsored by Presbyterian Senior Services, with financing by the Housing & Urban Development.

On December 7th, two very special 25th anniversaries were celebrated at the PSS Albert L. Alston House. That evening, almost two hundred gathered to not only celebrate the 25th anniversary of the building, but to also thank and recognize outgoing Board President Roger McAteer for his leadership and dedication. Roger, who from the beginning played a key role in establishing the senior apartment, was being honored as he stepped down as the Board President for the past twenty five years. Pictured here from left to right is Roger McAteer, his wife Colleen, the Rev. Dr. Edward Davis from the Presbyterian Church of St. Albans, and new the Alberta Alston Board President



James Tse. James Tse is also the Treasurer for the PSS Board of Directors.



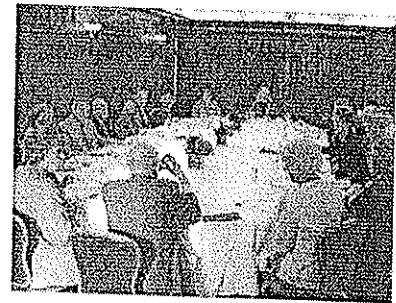
Staff at Alberta Alston strive to assure the needs of the older residents - physical, emotional, social and spiritual - are addressed. Funding is to establish a computer lab and classes is currently being sought. To raise revenue, special fundraising events - such as a Gospel Fest in February - have been held for the entire community.

PSS CAREGIVERS SUPPORT PROGRAM

This program provides support to caregivers who are caring for an elderly relative. While the program focuses on the South Bronx, PSS staff find themselves helping caregivers from every part of the city. PSS has been developing innovative means to meet this growing demand. One recent development is a customized telephone support group "Tele-Chat". Family caregivers are able to call into a toll-free number and be part of a support group over the phone, facilitated by a PSS Caseworker. Through topics such as *Coping with Alzheimers Disease* or *Taking Care of Self*, busy caregivers are able to find information and support in a format convenient for them. To serve Spanish speaking caregivers, PSS introduced in the Fall its new "**Grupo Por Telefono**" – a 6-week telephone support group program. PSS collaborated with DOROT to contact, recruit and bring together our interested Spanish speaking Caregivers. PSS's ability to provide such a service to our caregivers helps accommodate their busy schedules and eliminate the difficulty of traveling to a meeting site.

PSS IN THE COMMUNITY

The first meeting of the past Maggie Kuhn Award recipients was held in November. 16 of the previous awardees from the last fourteen years gathered for a special luncheon meeting at the University Club. 2004 Awardee Emilie Roy Corey chaired the meeting. The meeting was an opportunity to update everyone on PSS's recent activities and achievements, as well as get their feedback on future efforts, board committee referrals, and suggestions for future awardees.



While all the PSS centers were busy coordinating holiday parties for hundreds of elderly, they also focused on the spirit of the season. For example, the seniors at the **PSS City Island Center** were able to feel pride on their campaign to collect donations towards phone cards for our armed service men and women in Iraq. The phone cards were wrapped in holiday packages with tie- dyed socks that their Arts & Crafts participants made. Seniors also contributed canned food for homeless veterans in the Bronx.

Finally, PSS was proud to be selected to present at this year's national professional "Aging in America" conference in Chicago in March. The workshop on grandparents raising grandchildren was very well attended and received rave reviews.

PSS HONORS ROBERT WASHINGTON WITH ANNUAL MAGGIE KUHN AWARD

PSS's 15th Annual Maggie Kuhn Awards took place on April 14th at the Princeton Club. At this wonderful event, PSS honored two awardees – EmblemHealth for founding and sponsoring the NYC Family Caregivers Coalition, and Rev. Dr. Robert L. Washington, PSS board volunteer, community leader and passionate advocate for the rights of others. Thelma Adair spoke and presented the award to both Bob and his wife Dorothy. Many from the Presbytery network were on hand to salute their good friend Bob.



NOTE OF SPECIAL THANKS

The Board and the staff of PSS wish to extend our thanks to all of the Presbyterian Church congregations for assisting and supporting PSS. Their generous donations and vital support empower and enable PSS to fulfill its vital mission. Our sincere gratitude to Rutgers Church for its continued support and for generously providing PSS with needed office space. We simply could not fulfill our vital mission without the Presbytery's support.

Respectfully submitted,

Carolyn Fluckinger,
Board President

Rimas J. Jasin,
Executive Director

PRESBYTERIAN SENIOR SERVICES

Audited Financial Statements and A-133 Audit Reports

June 30, 2009

PRESBYTERIAN SENIOR SERVICES

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**INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL AWARDS**

To the Board of Directors of
Presbyterian Senior Services

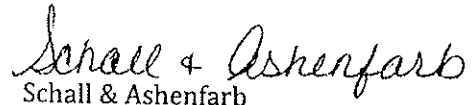
We have audited the accompanying statement of financial position of Presbyterian Senior Services ("PSS") as of June 30, 2009, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of PSS' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from Presbyterian Senior Services' June 30, 2008 financial statements and, in our report dated May 12, 2009 we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of Presbyterian Senior Services as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2010 on our consideration of Presbyterian Senior Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Presbyterian Senior Services taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.


Schall & Ashenfarb
Certified Public Accountants, LLC

March 3, 2010

PRESBYTERIAN SENIOR SERVICES
STATEMENT OF FINANCIAL POSITION
AT JUNE 30, 2009
(With comparative totals at June 30, 2008)

| | <u>6/30/09</u> | <u>6/30/08</u> |
|--|-------------------------|---------------------------|
| Assets | | |
| Cash and cash equivalents (Note 1) | \$20,809 | \$27,865 |
| Government grants receivable | 243,356 | 158,690 |
| Investments (Notes 1 and 3) | 371,104 | 684,586 |
| Related party receivable (Note 7) | 0 | 34,111 |
| Prepaid expenses | 17,826 | 12,382 |
| Property and equipment - (net of accumulated depreciation of \$147,845) (Note 1) | <u>95,415</u> | <u>108,525</u> |
| Total assets | <u><u>\$748,510</u></u> | <u><u>\$1,026,159</u></u> |
| Liabilities and Net Assets | | |
| Liabilities: | | |
| Accounts payable and accrued expenses | \$76,914 | \$139,381 |
| Refundable advances (Note 1) | 0 | 6,718 |
| Loan payable (Note 4) | 120,000 | 0 |
| Related party payable (Note 7) | <u>13,592</u> | <u>0</u> |
| Total liabilities | <u>210,506</u> | <u>146,099</u> |
| Net assets: (Note 1) | | |
| Unrestricted: | | |
| Undesignated | 164,068 | 371,696 |
| Board designated | <u>280,218</u> | <u>410,279</u> |
| Total unrestricted | 444,286 | 781,975 |
| Temporarily restricted (Note 2) | <u>93,718</u> | <u>98,085</u> |
| Total net assets | <u>538,004</u> | <u>880,060</u> |
| Total liabilities and net assets | <u><u>\$748,510</u></u> | <u><u>\$1,026,159</u></u> |

The attached notes and auditors' report are an integral part of these financial statements.

PRESBYTERIAN SENIOR SERVICES
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009
(With comparative totals for the year ended June 30, 2008)

| | Unrestricted | | Temporarily Restricted | Total 6/30/09 | Total 6/30/08 |
|--|------------------|---------------------|---------------------------|------------------|------------------|
| | Undesignated | Board Designated | | | |
| Support and revenue: | | | | | |
| General funding from Presbytery of New York City (Note 7) | \$43,200 | | | \$43,200 | \$43,200 |
| Government grants | 2,070,175 | | | 2,070,175 | 2,077,679 |
| Contributions | 139,556 | | \$82,030 | 221,586 | 214,462 |
| Rent benevolence credit (Note 1) | 288,697 | | | 288,697 | 288,697 |
| In-kind donations - insurance costs | 290,007 | | | 290,007 | 282,407 |
| Special events | 59,975 | | | 59,975 | 43,590 |
| Income from affiliate (Note 7) | 2,382 | | | 2,382 | 0 |
| Interest and dividends | 17,210 | | | 17,210 | 22,699 |
| Net assets released from restrictions (Note 2) | 86,397 | | (86,397) | 0 | 0 |
| Total support and revenue | <u>2,997,599</u> | <u>0</u> | <u>(4,367)</u> | <u>2,993,232</u> | <u>2,972,734</u> |
| Expenses: | | | | | |
| Program services (Note 5) | 2,746,498 | | | 2,746,498 | 2,778,370 |
| Supporting services: | | | | | |
| Management and general | 343,936 | | | 343,936 | 223,546 |
| Fundraising | 114,793 | | | 114,793 | 113,633 |
| Total supporting services | <u>458,729</u> | <u>0</u> | <u>0</u> | <u>458,729</u> | <u>337,179</u> |
| Total expenses | <u>3,205,227</u> | <u>0</u> | <u>0</u> | <u>3,205,227</u> | <u>3,115,549</u> |
| Change in net assets from operations | (207,628) | 0 | (4,367) | (211,995) | (142,815) |
| Non-operating revenue: | | | | | |
| Net realized and unrealized loss on investments | | (130,061) | | (130,061) | (64,257) |
| Change in net assets | (207,628) | (130,061) | (4,367) | (342,056) | (207,072) |
| Net assets - beginning of year | <u>371,696</u> | <u>410,279</u> | <u>781,975</u> | <u>98,085</u> | <u>1,087,132</u> |
| Net assets - end of year | <u>\$164,068</u> | <u>\$280,218</u> | <u>\$444,286</u> | <u>\$538,004</u> | <u>\$880,060</u> |

The attached notes and auditors' report are an integral part of these financial statements.

PRESBYTERIAN SENIOR SERVICES
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009
(With comparative totals for the year ended June 30, 2008)

| | Program Services | Supporting Services | | | Total 6/30/09 | Total 6/30/08 |
|--|--------------------|------------------------|------------------|------------------|--------------------|--------------------|
| | | Management and General | Fundraising | Total | | |
| Salaries | \$1,171,955 | \$106,541 | \$53,271 | \$159,812 | \$1,331,767 | \$1,381,686 |
| Payroll taxes and benefits (including in-kind central insurance in the amount of \$290,007) | 440,136 | 40,012 | 20,006 | 60,018 | 500,154 | 497,737 |
| Printing and supplies | 92,234 | 8,385 | 4,192 | 12,577 | 104,811 | 99,206 |
| Occupancy (including in-kind of \$288,697) | 322,069 | 29,279 | 14,639 | 43,918 | 365,987 | 364,466 |
| Food | 386,786 | | | 0 | 386,786 | 395,712 |
| Communications | 37,308 | 3,392 | 1,696 | 5,088 | 42,396 | 42,041 |
| Equipment maintenance and rentals | | | | 0 | 0 | 3,582 |
| Insurance | | 13,993 | | 13,993 | 13,993 | 8,442 |
| Conference and meetings | | 17,143 | | 17,143 | 17,143 | 13,727 |
| Consultants and professionals | 46,944 | 125,033 | 5,483 | 130,516 | 177,460 | 109,904 |
| Dues and subscriptions | 1,734 | 158 | 79 | 237 | 1,971 | 13,136 |
| Travel | 45,964 | | | 0 | 45,964 | 45,714 |
| Special events | | | 15,427 | 15,427 | 15,427 | 11,388 |
| Depreciation | 31,263 | | | 0 | 31,263 | 23,084 |
| Program expenses | 121,055 | | | 0 | 121,055 | 82,422 |
| Grant to Affiliate | | | | 0 | 0 | 12,527 |
| Other | 49,050 | | | 0 | 49,050 | 10,775 |
| Total | \$2,746,498 | \$343,936 | \$114,793 | \$458,729 | \$3,205,227 | \$3,115,549 |

The attached notes and auditors' report are an integral part of these financial statements.

PRESBYTERIAN SENIOR SERVICES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009
(With comparative totals for the year ended June 30, 2008)

| | <u>6/30/09</u> | <u>6/30/08</u> |
|---|------------------|------------------|
| Cash flows from operating activities: | | |
| Change in net assets | (\$342,056) | (\$207,072) |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation | 31,263 | 23,084 |
| Net realized and unrealized loss on investments | 130,061 | 64,257 |
| (Increase)/decrease in assets: | | |
| Government grants receivable | (84,666) | 123,103 |
| Prepaid expenses | (5,444) | (12,382) |
| Increase/(decrease) in liabilities: | | |
| Accounts payable and accrued expenses | (62,467) | 11,402 |
| Refundable advances | (6,718) | 6,718 |
| Total adjustments | <u>2,029</u> | <u>216,182</u> |
| Net cash (used for)/provided by operating activities | <u>(340,027)</u> | <u>9,110</u> |
| Cash flows from investing activities: | | |
| Purchases of investments (including reinvested capital gains) | (16,579) | (266,131) |
| Sales and redemptions of investments | 200,000 | 0 |
| Equipment outlays | (18,153) | (37,310) |
| Net cash provided by/(used for) investing activities | <u>165,268</u> | <u>(303,441)</u> |
| Cash flows from financing activities: | | |
| Proceeds from loan payable | 120,000 | 0 |
| Related party transactions | 47,703 | (422) |
| Net cash provided by/(used for) financing activities | <u>167,703</u> | <u>(422)</u> |
| Net decrease in cash and cash equivalents | (7,056) | (294,753) |
| Cash and cash equivalents - beginning of year | 27,865 | 322,618 |
| Cash and cash equivalents - end of year | <u>\$20,809</u> | <u>\$27,865</u> |
| Supplemental information: | | |
| Interest paid - \$0 | | |
| Taxes paid - \$0 | | |

The attached notes and auditors' report are an integral part of these financial statements.

**PRESBYTERIAN SENIOR SERVICES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009**

Note 1 - Summary of Significant Accounting Policies

Presbyterian Senior Services ("PSS") is an affiliate corporation of the Presbytery of New York City and was formed to provide services and advocacy to older adults that are in circumstances of need.

Tax Status

PSS is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has not been designated as a private foundation.

Basis of Accounting

The financial statements of PSS have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Financial Statement Presentation

PSS is required to report information regarding its financial position and activities according to separate classes of net assets:

- *Unrestricted* – represents all activity that has not been restricted by donors. PSS has decided to reflect restrictions made by the board for investments as a separate sub-division of unrestricted net assets.
- *Temporarily restricted* – represents donor restricted contributions whose restrictions have not been met at year end but whose restrictions are anticipated to be met in the future.
- *Permanently restricted* – relates to contributions of cash and other assets whereby the assets must remain intact due to restrictions placed by the donor. There was no permanently restricted activity or net assets at June 30, 2009.

Contributions

Donor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. However, contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

Cash and Cash Equivalents

PSS considers all cash in local banks and money market accounts as cash and cash equivalents in the statement of cash flows.

Significant Concentrations

Financial instruments which potentially subject PSS to concentration of credit risk consist of cash, money market accounts and investment securities.

PSS places its temporary cash in money market accounts with financial institutions that management deems to be creditworthy. At times, balances may exceed federally insured limits. At year end, there were no significant uninsured balances.

PSS has seven contracts with New York City Department for the Aging (DFTA) which cumulatively amounts to \$1,732,532 or 71% of total support and revenue (excluding in-kind support).

In addition, approximately \$187,000 or 77% of PSS' total government grants receivable balance is due from DFTA.

Unconditional Promises to Give

PSS records unconditional promises to give that are expected to be collected within one year at net realizable value. Promises to give that are expected to be received in greater than one year are recognized when considered unconditional at the net present value of the expected cash flow. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Allowance for Doubtful Accounts

Historically, PSS has not experienced significant bad debt losses. Management evaluates government grants receivable based on how long they are outstanding, who they are due from and assesses the collectability. PSS has set aside an allowance for doubtful accounts of approximately \$19,000. See Note 8.

Investments

Securities are recorded at fair market value. Realized and unrealized gains and losses are reflected in the statement of activities. PSS adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 (originally issued as FASB Statement 157).

Under this standard, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. "exit price") in an orderly transaction between market participants at the measurement date.

Property and Equipment

Property and equipment purchased which benefit future periods are capitalized at cost. Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Assets purchased with government funds, where the ownership remains with the funding source, are expensed.

Purchases of capital items made with funds obtained as part of government grant agreements where it is not probable that the asset will revert back to the grantor have been capitalized.

Property and equipment consists primarily of furniture and computers. Property and equipment is depreciated using the straight-line method. During 2009, there was no donated property or equipment.

Refundable Advances

Receipts from government activities are recorded as refundable advances until earned, since they are considered exchange transactions.

Contributed Services

Organizations are required to recognize contributions of services that either create or enhance non-financial assets or require specialized skills, provided by individuals possessing those skills, and would typically need to be purchased if not provided by contributions. Many individuals volunteer their time and perform a variety of tasks that assist PSS. PSS receives more than 23,400 volunteer hours per year. These services do not meet the criteria previously described.

Rent Benevolence Credit

Office space for the administrative office has been donated by the Rutgers Presbyterian Church and has been recorded at its estimated fair value as a rent benevolence credit and rent expense in the amount of \$61,330. In addition, five senior centers, Andrew Jackson, Davidson, Highbridge, City Island and Parkside receive free space which has also been recorded as rent benevolence credit and rent expense in the amounts of \$51,072, \$62,160, \$51,961, \$10,374 and \$51,800, respectively.

The total amount of in-kind occupancy that is charged to program expense, management and general, and fundraising is \$254,053, \$23,096 and \$11,548 respectively.

In-Kind Donations – Insurance Costs

Under terms of the government contract with DFTA, the funding source pays the central insurance costs of employees of the contracts.

The following schedule summarizes the in-kind insurance costs:

| | Program <u>Services</u> | Management and <u>General</u> | <u>Fundraising</u> | <u>Total</u> |
|-------------|----------------------------|-------------------------------------|--------------------|------------------|
| Jackson | \$35,839 | \$3,258 | \$1,629 | \$40,726 |
| Davidson | 36,145 | 3,286 | 1,643 | 41,074 |
| Highbridge | 36,054 | 3,278 | 1,639 | 40,971 |
| Caregiver | 51,887 | 4,717 | 2,359 | 58,963 |
| Harlem | 39,156 | 3,560 | 1,780 | 44,496 |
| Parkside | 41,782 | 3,798 | 1,899 | 47,479 |
| City Island | <u>14,343</u> | <u>1,304</u> | <u>651</u> | <u>16,298</u> |
| Total | <u>\$255,206</u> | <u>\$23,201</u> | <u>\$11,600</u> | <u>\$290,007</u> |

Management Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, results could differ from those estimates.

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services

benefited. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of PSS.

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 PSS' financial statements for the year ended June 30, 2008, from which the summarized information was derived.

Accounting for Uncertainty of Income Taxes

The FASB issued FASB Interpretation No. 48 ("FIN 48"), *Accounting for Uncertainty in Income Taxes – an interpretation of FASB Statement No. 109*. FIN 48 clarifies the accounting for uncertainty in income taxes recognized in an enterprise's financial statements in accordance with FASB Statement No. 109, *Accounting for Income Taxes*. FIN 48 prescribes a recognition threshold and measurement standard for the financial statement recognition and measurement of an income tax position taken or expected to be taken on a tax return. In addition, FIN 48 provides guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. The effective date of applying FIN 48 has been postponed until December 31, 2009. PSS has elected to defer the application of FIN 48 and the effects are not considered to be material.

Note 2 - Temporarily Restricted Net Assets

At June 30, 2009, PSS has temporarily restricted net assets consisting of contributions restricted for particular purposes for which the restrictions have not yet been satisfied. The following summarizes the nature of those restrictions:

| | |
|------------------------------|-----------------|
| Grandparents Housing Program | \$45,056 |
| Social Adult Day Care | 20,000 |
| Senior Recreational Activity | <u>28,662</u> |
| Total | <u>\$93,718</u> |

During the year ended June 30, 2009, net assets were released from restrictions from the following:

| | |
|--------------------------------|-----------------|
| Grandparents Housing program | \$30,219 |
| Senior Recreational Activities | <u>56,178</u> |
| Total | <u>\$86,397</u> |

Note 3 - Investments

The adoption of ASC 820 was limited to financial assets and did not have a material effect on PSS' financial statement other than additional disclosures. ASC 820 establishes a fair value hierarchy giving the highest priority to quoted market prices in active markets and the lowest priority to unobservable data.

All investments were measured using Level 1 inputs, which are the quoted prices in active markets for identical assets. The following summarizes the composition of investments at June 30, 2009:

| | |
|-----------------------------------|------------------|
| New Covenant balanced growth fund | \$284,131 |
| New Covenant income fund | <u>86,973</u> |
| | <u>\$371,104</u> |

Note 4 - Loan Payable

PSS received a short-term loan in the amount of \$120,000 from the Fund for the City of New York. The loan is interest free and due on August 31, 2009. Subsequent to the year end, the loan was repaid.

Note 5 - Program Services

For the year ending June 30, 2009, PSS spent the following amounts for social service programs:

| | <u>Amount</u> |
|------------------------------|--------------------|
| Davidson Senior Center | \$290,461 |
| Andrew Jackson Senior Center | 312,430 |
| Caregivers | 267,950 |
| Highbridge Senior Center | 274,212 |
| Kinship Program | 277,684 |
| Grandparents | 514,434 |
| Parkside Senior Center | 329,910 |
| City Island Senior Center | 132,223 |
| Harlem Senior Center | <u>347,194</u> |
| Total | <u>\$2,746,498</u> |

Note 6 - Pension Plans

PSS sponsors a 403(b) retirement plan. All employees are eligible to make pre-tax salary contributions immediately upon their date of hire up to regulatory limits. Employees that are over the age of 18, have completed one year of service, and work 20 hours per week are eligible for employer matching, which is discretionary. Contributions for 2009 were \$28,829. In addition, the executive director participates in a separate multi-employer pension plan administered by the Presbyterian Church. Contributions to the plan for 2009 were \$11,099.

Note 7 - Related Party Transactions

- a. Included in unrestricted support and revenue is \$43,200 of general funding received in cash from Presbytery of New York City (Presbytery).
- b. On July 23, 2003, a new corporation, PSS/WSF Housing Development Fund Company, Inc. ("HDFC"), was formed for the express purpose of serving as the general partner and to manage the affairs of PSS/WSF Housing Company, L.P. ("LP"). PSS has the right to appoint 50% of the board members of HDFC. Westside Federation for Senior and

Supportive Housing, Inc. ("WSFSSH") has the right to appoint the remaining 50% of the board members. The LP was formed to provide housing for 50 kinship families.

In June 2005, WSFSSH entered into an agreement with the LP to lease certain commercial space in the building for 30 years beginning in July 2005 and ending June 2035, at an annual rental rate of \$93,275. In March 2007, PSS entered into an agreement with WSFSSH to reimburse them for half the rental payment costs through June 2035.

The future minimum rental payments under this agreement are as follows:

| | | |
|---------------------|---------------|--------------------|
| For the year ended: | June 30, 2010 | \$46,639 |
| | June 30, 2011 | 46,639 |
| | June 30, 2012 | 46,639 |
| | June 30, 2013 | 46,639 |
| | June 30, 2014 | 46,639 |
| Thereafter | | <u>979,398</u> |
| | | <u>\$1,212,593</u> |

In November 2006, WSFSSH entered into an agreement to sublease the commercial space to a medical center for 10 years from August 2006 through July 2016. Any distribution of net income earned from commercial rent space will be divided equally.

For fiscal year ending June 30, 2009, PSS' share of the rental income, net of their share of payments was \$2,382. The financial statements reflect a related party payable of \$13,592 to account for timing differences of cash flow and revenue recognized.

Note 8 - Commitments and Contingencies

a. Program Audits

Government contracts are subject to audit by the grantor. As referred to in Note 1, a reserve for uncollectable government grants receivable of approximately \$19,000 has been established based on potential disallowed costs. The actual amounts of disallowed costs that may arise from future audits may differ and will be charged or credited to operations as incurred.

b. Leases

PSS has various, non cancelable leases for space. Minimum rents over the lives of these leases are as follows:

| | | |
|---------------------|---------------|------------------|
| For the year ended: | June 30, 2010 | \$61,055 |
| | June 30, 2011 | 50,000 |
| | June 30, 2012 | 50,000 |
| | June 30, 2013 | 50,000 |
| | June 30, 2014 | 50,000 |
| Thereafter | | <u>350,000</u> |
| | | <u>\$611,055</u> |

Total rent expense for the year ending June 30, 2009 is \$74,542.

**PRESBYTERIAN SENIOR SERVICES
SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009**

| Grantor | CFDA Number | Direct/ Indirect | Pass Through Entity Identifying Number | Federal Expenditures |
|--|----------------|---------------------|--|-------------------------|
| <u>Department of Health and Human Services:</u> | | | | |
| Special Programs for the Aging - Title III-E, New York Elderly Caregivers Support Program, passed through the New York City Department for the Aging | 93.052 | Indirect | 20080000251 | \$237,008 * |
| Special Programs for the Aging - Title III- Part C Grants for Nutrition Services, passed through the New York City Department for the Aging | | | 20070000321 | 36,101 |
| | | | 20090000581 | 6,948 |
| | | | 20090000586 | 5,717 |
| | | | 20090000564 | 13,911 |
| Total Grants for Nutrition Services | 93.045 | Indirect | 20090000588 | <u>40,851</u> |
| | | | | <u>103,528</u> |
| Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers, passed through the New York City Department for the Aging | 93.044 | Indirect | 20090000564 | 8,267 |
| Total Grants for Supportive Services and Senior Centers | | | 20090000588 | <u>13,189</u> |
| | | | | <u>21,456</u> |
| Social Services Block Grant, passed through the New York City Department for the Aging | | | 20090000586 | 46,432 |
| | | | 20090000564 | 96,431 |
| Total Social Services Block Grant | 93.667 | Indirect | 20090000588 | <u>121,178</u> |
| | | | | <u>264,041 *</u> |
| Nutrition Services Incentive Program, passed through the New York City Department for the Aging | | | 20090000584 | 21,102 |
| | | | 20070000321 | 22,572 |
| | | | 20090000581 | 18,335 |
| | | | 20090000586 | 7,705 |
| | | | 20090000564 | 8,940 |
| Total Nutrition Services Incentive Program | 93.053 | Indirect | 20090000588 | <u>9,484</u> |
| | | | | <u>88,138</u> |
| Temporary Assistance for Needy Families, passed through the New York Office of Children and Family Services | 93.558 | Indirect | CO24349 | <u>74,210</u> |
| Community Services Block Grant, passed through the New York City Department of Youth and Community Development | 93.569 | Indirect | 110306 | <u>54,540</u> |
| Total Department of Health and Human Services | | | | <u>842,921</u> |
| Total Federal Expenditures | | | | <u><u>\$842,921</u></u> |

*Indicates a major program.

PRESBYTERIAN SENIOR SERVICES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2009

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Presbyterian Senior Services and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in, the presentation of the basic financial statements.

Note 2 - Grant Expenditures

The accompanying schedule of expenditures of federal awards includes the grant expenditures of Presbyterian Senior Services which includes some portion of federal-pass through funds that were awarded to the grantors. The state and city federal portion represents the federal amount of the total grant funds reported.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Presbyterian Senior Services

We have audited the financial statements of the Presbyterian Senior Services ("PSS") as of and for the year ended June 30, 2009, and have issued our report thereon dated March 3, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered PSS' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PSS' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of PSS' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects PSS' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of PSS' financial statements that is more than inconsequential will not be prevented or detected by PSS' internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

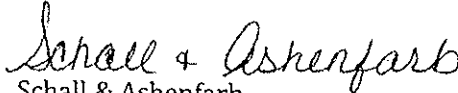
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether PSS' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management and those charged with governance in a separate letter dated March 3, 2010.

This report is intended solely for the information and use of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Schall & Ashenfarb
Certified Public Accountants, LLC

March 3, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of
Presbyterian Senior Services

Compliance

We have audited the compliance of Presbyterian Senior Services ("PSS") (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. PSS' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of PSS' management. Our responsibility is to express an opinion on PSS' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about PSS' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on PSS' compliance with those requirements.

In our opinion, PSS complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of non compliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 09-1.

Internal Control over Compliance

The management of PSS is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered PSS' internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on PSS' internal control over compliance.

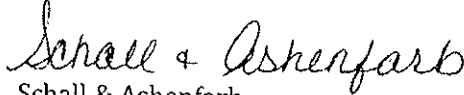
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is a more than a remote likelihood that non-compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material non-compliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. We did not consider the significant deficiency described in the previous paragraph to be a material weakness.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses as defined above. However, as outlined above, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

PSS' responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the audit committee, management, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Schall & Ashenfarb
Certified Public Accountants, LLC

March 3, 2010

**PRESBYTERIAN SENIOR SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2009**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: UNQUALIFIED
 Internal control over financial reporting:
 Material weakness(es) identified? ___ yes X no
 Significant deficiency identified
 Not considered to be material weaknesses? ___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:
 Material weakness(es) identified? ___ yes X no
 Significant deficiency identified
 Not considered to be material weaknesses? X yes ___ no

Type of auditors' report issued on compliance
 for major programs: UNQUALIFIED

Any audit findings disclosed that are required
 to be reported in accordance with
 Circular A-133, Section .510(a)? X yes ___ no

Identification of major programs:

| CFDA Number(s) | Name of Federal Program or Cluster |
|----------------|------------------------------------|
| 93.052 | Elderly Caregivers Support Program |
| 93.667 | Social Services Block Grant |

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? ___ yes X no