

Presbytery of Geneva - 2014 Actual (Audited)

(September 12, 2015)

	2014 Actual	2014 Budget	2013 Actual	2012 Actual
<u>Giving and Other Receipts (Income)</u>				
Presbytery Receipts				
Per Capita	\$268,598.07	\$278,740.00	\$291,104.00	\$289,956.51
Presbytery Mission	\$235,916.59	\$283,106.84	\$255,137.70	\$244,100.89
Mission Allocation to Camp Whitman	(\$135,608.20)	(\$154,863.54)	(\$194,645.04)	(\$120,355.81)
Other Presbytery Receipts	\$7,264.11	\$33,635.00	\$40,064.66	\$24,010.13
Total Presbytery Receipts	\$376,170.57	\$440,618.30	\$391,661.32	\$437,711.72
Camp Whitman Receipts				
Camper & Group Fees	\$116,793.00	\$116,000.00	\$112,607.10	\$105,205.16
Presbytery of Geneva Mission	\$135,608.20	\$154,863.54	\$194,645.04	\$120,355.81
Other Donations	\$40,869.84	\$31,800.00	\$34,395.38	\$31,227.37
Total Camp Receipts	\$293,271.04	\$302,663.54	\$341,647.52	\$256,788.34
Total Giving & Other Receipts	\$669,441.61	\$743,281.84	\$733,308.84	\$694,500.06
<u>Ministry & Mission (Expenditures)</u>				
Presbytery Expenses				
Total Personnel	\$294,362.61	\$317,014.49	\$334,263.67	\$309,324.30
Staff Allocated to Camp Whitman	(\$116,532.87)	(\$129,863.54)	(\$151,216.37)	(\$80,338.82)
Total Mission	\$69,266.33	\$91,700.00	\$105,916.58	\$89,022.81
Total Operations	\$148,154.65	\$161,767.35	\$155,638.39	\$153,842.41
Total Presbytery Expenses	\$395,250.72	\$440,618.30	\$444,602.27	\$471,850.70
Camp Whitman Expenses				
Year-Round Staff Salaries	\$116,532.87	\$129,863.54	\$151,216.37	\$80,338.82
Camp Summer Salaries	\$96,411.54	\$94,700.00	\$93,678.60	\$83,976.07
Program Expenses	\$41,373.98	\$39,600.00	\$44,920.33	\$42,125.34
Operating Expenses	\$39,277.33	\$38,500.00	\$43,976.93	\$42,198.11
Total Camp Whitman Expenses	\$293,595.72	\$302,663.54	\$333,792.23	\$248,638.34
*** Debt Reduction ***	\$0.00	\$0.00	\$0.00	\$0.00
Total Ministry & Mission	\$688,846.44	\$743,281.84	\$778,394.50	\$720,489.04
Budget Surplus / (Shortage)	(\$19,404.83)	\$0.00	(\$45,085.66)	(\$25,988.98)
Membership	6,335	6,335	6,616	6,592
Presbytery per capita	\$33.03	\$33.03	\$33.30	\$32.42
Synod per capita	\$3.95	\$3.95	\$3.90	\$3.95
GA per capita	\$7.02	\$7.02	\$6.80	\$6.63
Total per capita	\$44.00	\$44.00	\$44.00	\$43.00

Presbytery of Geneva P&L Budget YTD Dec 2014

Ordinary Income/Expense	Camp	Dedicated	Missions	Operation	TOTAL	Budget
Income						
1000 · CAMP WHITMAN INCOME						
1000_W · Camper Fees	104,497.50	0.00	0.00	0.00	104,497.50	107,500.00
1050_W · Rental Group Fees	10,736.00	0.00	0.00	0.00	10,736.00	7,000.00
1100_W · Holiday Weekend Rental Fees	1,559.50	0.00	0.00	0.00	1,559.50	1,500.00
1150_W · Camp Store	2,630.00	0.00	0.00	0.00	2,630.00	1,000.00
1155_W · Drive lunches	3,328.00	0.00	0.00	0.00	3,328.00	0.00
1200_W · Fund Raising/Grants	230.00	0.00	0.00	0.00	230.00	1,500.00
1250_W · Government Milk Reimbursement		0.00	0.00	0.00	0.00	800.00
1300_W · Camp Mission/Scholarship Income						
1301_W · Misc Camper Donations/Scholar.	540.00	0.00	0.00	0.00	540.00	500.00
1310_W · Haynes Scholarship Fund					0.00	1,000.00
1350_W · Pres. of Genesee Local Church	2,803.00	0.00	0.00	0.00	2,803.00	2,500.00
1400_W · Pres. of Genesee Valley Mission	20,000.00	0.00	0.00	0.00	20,000.00	20,000.00
1450_W · Pres. of Geneva Local Church	3,163.70	0.00	0.00	0.00	3,163.70	2,000.00
1500_W · Pres. of Geneva Endowment Int					0.00	500.00
1550_W · Pres. of Geneva Mission Pledge	135,608.20	0.00	0.00	0.00	135,608.20	154,863.54
Total 1300_W · Camp Mission/Scholarship Income	162,114.90	0.00	0.00	0.00	162,114.90	181,363.54
1600_W · Misc. Income	806.76	0.00	0.00	0.00	806.76	2,000.00
1650_W · 60th Whitman Anniversary	7,368.38	0.00	0.00	0.00	7,368.38	0.00
Total 1000 · CAMP WHITMAN INCOME	293,271.04	0.00	0.00	0.00	293,271.04	302,663.54
3000 · MISSIONS INCOME						
3000_M · Mission Misc. Income	0.00	0.00	5.81	0.00	5.81	20,000.00
3100 · Mission - Presbytery						
3100_M · Presbytery Mission	0.00	0.00	235,916.59	0.00	235,916.59	283,106.84
3110_M · Mission Allocation to Camp	0.00	0.00	-135,608.20	0.00	-135,608.20	-154,863.54
Total 3100 · Mission - Presbytery	0.00	0.00	100,308.39	0.00	100,308.39	128,243.30
3200 · Mission - Synod						
3200_M · Synod Mission	0.00	0.00	2,916.39	0.00	2,916.39	2,700.00
Total 3200 · Mission - Synod	0.00	0.00	2,916.39	0.00	2,916.39	2,700.00
3250_M · Synod & GA Grants	0.00	0.00	0.00	0.00	0.00	10,000.00
Total 3000 · MISSIONS INCOME	0.00	0.00	103,230.59	0.00	103,230.59	160,943.30
4000 · OPERATIONS INCOME						
4022_O · Per Capita						
4200_O · Presbytery Per Capita	0.00	0.00	0.00	268,598.07	268,598.07	278,740.00
Total 4022_O · Per Capita	0.00	0.00	0.00	268,598.07	268,598.07	278,740.00
4440_O · Miscellaneous						
4401_M · Mission Trips	0.00	0.00		0.00	0.00	0.00
4404_O · Other				4,196.56	4,196.56	0.00
4402_O · Misc Programs	0.00	0.00	0.00	9.75	9.75	0.00
Total 4440_O · Miscellaneous	0.00	0.00	0.00	4,206.31	4,206.31	0.00
4500_O · Interest Income	0.00	0.00	0.00	1.60	1.60	235.00

4700_O · Sale of Books	0.00	0.00	0.00	134.00	134.00	700.00
4999_O · Presbyter Funds - Camp	0.00	0.00	0.00		0.00	0.00
Total 4000 · OPERATIONS INCOME	0.00	0.00	0.00	272,939.98	272,939.98	279,675.00
Total Income	293,271.04	0.00	103,230.59	272,939.98	669,441.61	743,281.84
Expense						
2111 · CAMP WHITMAN EXPENDITURES						
2000_W · Salaries						
2010_W · Aquatic Director	2,900.00	0.00	0.00	0.00	2,900.00	3,100.00
2020_W · Associate Lifeguards (3)	7,200.00	0.00	0.00	0.00	7,200.00	4,500.00
2032_W · Nurse Coordinator	6,000.00	0.00	0.00	0.00		7,200.00
2034_W · Assistant Nurse Coordinator	700.00	0.00	0.00	0.00	700.00	0.00
2040_W · Head Cook	3,400.00	0.00	0.00	0.00	3,400.00	4,100.00
2050_W · Assistant Cook	2,000.00	0.00	0.00	0.00	2,000.00	2,200.00
2060_W · Prep Cook/Dishwasher (2)	1,300.00	0.00	0.00	0.00	1,300.00	2,800.00
2090_W · DD Program Coordinator	7,000.00	0.00	0.00	0.00	7,000.00	7,500.00
2095_W · Day Camp Coordinator	9,852.97	0.00	0.00	0.00	9,852.97	7,500.00
2100_W · Graded Camp Coordinator	7,000.00	0.00	0.00	0.00	7,000.00	7,500.00
2110_W · Counselors (18)	33,550.00	0.00	0.00	0.00	33,550.00	35,300.00
Total 2000_W · Salaries	80,902.97	0.00	0.00	0.00	80,902.97	81,700.00
2011_W · Camp Payroll Other						
2120_W · Workers Comp_Camp	8,228.17	0.00	0.00	0.00	8,228.17	6,000.00
2126_W · Other	7,194.40	0.00	0.00	0.00	7,194.40	0.00
2125_W · FICA_Camp	86.00	0.00	0.00	0.00	86.00	7,000.00
Total 2011_W · Camp Payroll Other	15,508.57	0.00	0.00	0.00	15,508.57	13,000.00
Total Camp Payroll	96,411.54	0.00	0.00	0.00	96,411.54	94,700.00
2200_W · Program Expense						
2205_W · Bank Fees	1,052.03	0.00	0.00	0.00	1,052.03	1,000.00
2210_W · Computer Software & Support	2,200.00	0.00	0.00	0.00	2,200.00	1,500.00
2220_W · Curriculum					0.00	350.00
2225_W · Arts & Crafts	376.05	0.00	0.00	0.00	376.05	1,000.00
2230_W · General Program Expenses	919.13	0.00	0.00	0.00	919.13	800.00
2235_W · Mileage/Meals Staff	252.20	0.00	0.00	0.00		
2265_W · CPR/First Aid Training	1,122.68	0.00	0.00	0.00	1,122.68	1,000.00
2270_W · Camp Store	2,350.37	0.00	0.00	0.00	2,350.37	1,000.00
2271_W · Staff T Shirts	485.22	0.00	0.00	0.00	485.22	300.00
2275_W · Registration Materials					0.00	800.00
2280_W · Program Equipment	726.33	0.00	0.00	0.00	726.33	2,000.00
2290_W · Marketing & Advertising	735.50	0.00	0.00	0.00	735.50	2,500.00
Total 2200_W · Program Expense	10,219.51	0.00	0.00	0.00	10,219.51	12,250.00
2295_W · 60th Camp Whitman Anniversary	4,500.88	0.00	0.00	0.00	4,500.88	0.00
2400_W · Swimming Pool						
2410_W · Chemicals	2,561.91	0.00	0.00	0.00	2,561.91	1,500.00
2420_W · Equipment and Repair	429.85	0.00	0.00	0.00	429.85	500.00
Total 2400_W · Swimming Pool	2,991.76	0.00	0.00	0.00	2,991.76	2,000.00
2500_W · Lakefront						
2510_W · Boat Maintenance & Repair	668.33	0.00	0.00	0.00	668.33	250.00
2530_W · Equipment & Repair	340.12	0.00	0.00	0.00	340.12	500.00

Total 2500_W · Lakefront	1,008.45	0.00	0.00	0.00	1,008.45	750.00
2550_W · Committee Expenses						
2554_W · Board	0.00	0.00	0.00	0.00	0.00	100.00
Total 2550_W · Committee Expenses	0.00	0.00	0.00	0.00	0.00	100.00
2600_W · Medical						
2610_W · Medical Supplies & Equipment	761.62	0.00	0.00	0.00	761.62	500.00
Total 2600_W · Medical	761.62	0.00	0.00	0.00	761.62	500.00
2650_W · Open House/Rental Expenses	25.80	0.00	0.00	0.00	25.80	1,000.00
2700_W · Kitchen						
2710_W · Food	20,003.49	0.00	0.00	0.00	20,003.49	22,000.00
2730_W · Kitchen Repair & Equipment	853.72				853.72	500.00
2720_W · Kitchen & Cleaning Supplies	205.00	0.00	0.00	0.00	205.00	100.00
Total 2700_W · Kitchen	21,062.21	0.00	0.00	0.00	21,062.21	22,600.00
2750_W · Permits/Memberships	803.75	0.00	0.00	0.00	803.75	400.00
Total Camp Program	41,373.98	0.00	0.00	0.00	41,373.98	39,600.00
2150_W · Insurance						
2154_W · Vehicle	1,376.77	0.00	0.00	0.00	1,376.77	2,000.00
2155_W · Property/Liability/Accident	12,997.39	0.00	0.00	0.00	12,997.39	15,000.00
Total 2150_W · Insurance	14,374.16	0.00	0.00	0.00	14,374.16	17,000.00
2300_W · Utilities						
2310_W · Telephone & Internet	5,111.95	0.00	0.00	0.00	5,111.95	2,000.00
2320_W · Electric	3,471.18	0.00	0.00	0.00	3,471.18	2,000.00
2330_W · Propane Gas	2,658.93	0.00	0.00	0.00	2,658.93	2,500.00
Total 2300_W · Utilities	11,242.06	0.00	0.00	0.00	11,242.06	6,500.00
2800_W · Vehicle Maintenance						
2810_W · Cars & Trucks	494.28	0.00	0.00	0.00	494.28	300.00
2820_W · Tractor	552.93	0.00	0.00	0.00	552.93	50.00
2830_W · Golf Carts	268.96	0.00	0.00	0.00	268.96	250.00
2840_W · Mower	169.32	0.00	0.00	0.00	169.32	300.00
2850_W · Fuel	3,812.55	0.00	0.00	0.00	3,812.55	4,000.00
2860_W · Large Equip	0.00	0.00	0.00	0.00	0.00	100.00
Total 2800_W · Vehicle Maintenance	5,298.04	0.00	0.00	0.00	5,298.04	5,000.00
2900 · General Maintenance						
2910_W · Small Equipment Repair	328.08	0.00	0.00	0.00	328.08	150.00
2920_W · New Equipment & Tools	626.03	0.00	0.00	0.00	626.03	750.00
2930_W · Pump Holding Tanks					0.00	250.00
2940_W · Port a Johns	801.29	0.00	0.00	0.00	801.29	1,200.00
2950_W · Refuse Removal Fees	538.00	0.00	0.00	0.00	538.00	700.00
2960_W · Fire Extinguishers	430.16	0.00	0.00	0.00	430.16	450.00
2970_W · General Supplies	3,655.80	0.00	0.00	0.00	3,655.80	1,500.00
2980_W · Water System Supplies & Repairs	1,581.06	0.00	0.00	0.00	1,581.06	2,500.00
2990_W · Lumber & Building Supplies	402.65	0.00	0.00	0.00	402.65	2,500.00
Total 2900 · General Maintenance	8,363.07	0.00	0.00	0.00	8,363.07	10,000.00
Total Camp Operations	39,277.33	0.00	0.00	0.00	39,277.33	38,500.00
Total 2111 · CAMP WHITMAN EXPENDITURES	177,062.85	0.00	0.00	0.00	177,062.85	172,800.00
50000 · MISSION EXPENDITURES						

5100_M · Presbytery Endorsed Projects						
5135_M · New Church Development	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00
5155_M · Youth Triennium	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
5166_M · Mercy Church NCD	0.00	0.00	8,825.00	0.00	8,825.00	10,000.00
Total 5100_M · Presbytery Endorsed Projects	0.00	0.00	12,325.00	0.00	12,325.00	13,500.00
5200_M · Session Endorsed/Initiated Proj						
5200_M · Session Endorsed/Initiated Proj	0.00	0.00	49,849.55	0.00	49,849.55	50,000.00
5300_M · Synod Mission						
5300_M · Synod Mission	0.00	0.00	2,916.39	0.00	2,916.39	2,700.00
5440_M · Mission Trips - Other						
5440_M · Mission Trips - Other	0.00	0.00	0.00	0.00	0.00	5,000.00
6500_M · Ecclesiastical Committee Exp						
6504_M · Spiritual Development	0.00	0.00	450.00	0.00	450.00	2,500.00
6505_M · Building Relationships.	0.00	0.00	3,725.39	0.00	3,725.39	3,000.00
6509_M · Congregational Transformation	0.00	0.00		0.00	0.00	15,000.00
Total 6500_M · Ecclesiastical Committee Exp	0.00	0.00	4,175.39	0.00	4,175.39	20,500.00
Total 50000 · MISSION EXPENDITURES	0.00	0.00	69,266.33	0.00	69,266.33	91,700.00
60000 · OPERATION EXPENDITURES						
6000_O · Salaries and Benefits						
6010_O · Executive						
6011_O · Cash Salary	4,716.26	0.00	0.00	41,205.07	45,921.33	45,025.00
6012_O · Housing	2,432.98	0.00	0.00	21,896.77	24,329.75	24,000.00
6013_O · SECA Offset	507.50	0.00	0.00	4,567.50	5,075.00	5,280.42
6015_O · Major Medical Supp.	200.70	0.00	0.00	1,241.23	1,441.93	2,200.00
6016_O · Board of Pension	2,415.88	0.00	0.00	1,806.26	4,222.14	24,158.78
6017_O · Travel/Business	163.77	0.00	0.00	21,742.88	21,906.65	7,000.00
6018_O · Books/Materials	0.00	0.00	0.00	1,473.93	1,473.93	2,000.00
6019_O · Study Leave	0.00	0.00	0.00	0.00	0.00	1,000.00
Total 6010_O · Executive	10,437.09	0.00	0.00	93,933.64	104,370.73	110,664.20
6020_O · Stated Clerk						
6021_O · Cash Salary	0.00	0.00	0.00	0.00	0.00	0.00
6022_O · Annuity	0.00	0.00	0.00	0.00	0.00	0.00
6025_O · Major Medical Supp.	0.00	0.00	0.00	0.00	0.00	0.00
6027_O · Travel/Business	0.00	0.00	0.00	0.00	0.00	0.00
6029_O · Study Leave	0.00	0.00	0.00	0.00	0.00	0.00
6020_O · Stated Clerk - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total 6020_O · Stated Clerk	0.00	0.00	0.00	0.00	0.00	0.00
6030_O · Administrative Assistant						
6031_O · Cash Salary	12,771.11	0.00	0.00	29,799.27	42,570.38	41,518.07
6035_O · Major Medical Supp.	390.00	0.00	0.00	910.00	1,300.00	1,300.00
6036_O · Board of Pension	4,392.65	0.00	0.00	10,249.51	14,642.16	14,642.22
Total 6030_O · Administrative Assistant	17,553.76	0.00	0.00	40,958.78	58,512.54	57,460.29
6060_W · Camp Property Manager Salary						
6061_W · Cash Salary	24,923.13	0.00	0.00	0.00	24,923.13	24,000.00
6065_W · Major Medical Supp.	402.75	0.00	0.00	0.00	402.75	750.00
6068_O · Board of Pensions	12,540.00	0.00	0.00	0.00	12,540.00	12,540.00
Total 6060_W · Camp Property Manager Salary	37,865.88	0.00	0.00	0.00	37,865.88	37,290.00
6080_W · Assistant Property Mgr						
6081_W · Cash Salary	10,754.00	0.00	0.00	0.00	10,754.00	15,000.00

Total 6080_W · Assistant Property Mgr	10,754.00	0.00	0.00	0.00	10,754.00	15,000.00
6090_O · Communications/ Camp Director						
6091_M · Cash Salary	23,849.18	0.00	0.00	23,849.19	47,698.37	60,000.00
6095_O · Major Medical	1,074.30	0.00	0.00	1,074.30	2,148.60	1,800.00
6096_O · Travel/Business Exp.	1,073.30	0.00	0.00	1,073.29	2,146.59	1,000.00
6098_O · Board of Pensions	8,750.00	0.00	0.00	8,750.00	17,500.00	21,000.00
Total 6090_O · Communications/ Camp Director	34,746.78	0.00	0.00	34,746.78	69,493.56	83,800.00
6222_O · Benefits						
6220_O · Disability Insurance	199.28	0.00	0.00	305.92	505.20	600.00
6250_O · Worker's Comp	484.91	0.00	0.00	744.34	1,229.25	700.00
6265_O · Payroll Taxes	4,491.17	0.00	0.00	7,140.28	11,631.45	11,000.00
6270_O · Unemployment Insurance	0.00	0.00	0.00	0.00	0.00	500.00
Total 6222_O · Benefits	5,175.36	0.00	0.00	8,190.54	13,365.90	12,800.00
Total 6000_O · Salaries and Benefits	116,532.87	0.00	0.00	177,829.74	294,362.61	317,014.49
6600_O · Office Expenses						
6615_O · Maintenance & Repairs	0.00	0.00	0.00	2,717.67	2,717.67	1,000.00
6620_O · Utilities	0.00	0.00	0.00	4,074.29	4,074.29	4,000.00
6630_O · Telephone	0.00	0.00	0.00	4,345.70	4,345.70	4,000.00
6640_O · Postage	0.00	0.00	0.00	1,699.83	1,699.83	2,000.00
6651_O · Bank Fees	0.00	0.00	0.00	160.51	160.51	100.00
6655_O · Equip. Leases/Service Contracts	0.00	0.00	0.00	7,260.12	7,260.12	9,000.00
6660_O · Equipment Purchases					0.00	2,500.00
6661_O · Computer Software-Hardware	0.00	0.00	0.00	837.14	837.14	1,000.00
6665_O · Website	0.00	0.00	0.00	215.00	215.00	500.00
6670_O · Office Supplies & Hospitality	0.00	0.00	0.00	2,494.37	2,494.37	6,000.00
6685_O · Staff Development					0.00	1,000.00
6689_O · Resources					0.00	500.00
6715_O · Dues & Subscriptions	0.00	0.00	0.00	79.00	79.00	0.00
6755_O · Building Loan	0.00	0.00	0.00	8,869.60	8,869.60	14,789.15
Total 6600_O · Office Expenses	0.00	0.00	0.00	32,753.23	32,753.23	46,389.15
6700 · Other Operating Expenses						
6710_O · EP Discretionary Fund	0.00	0.00	0.00	123.54	123.54	2,000.00
6510_O · Ecclesiastical Committee Exp	0.00	0.00	0.00	15.38	15.38	500.00
6720_O · Insurance-Office	0.00	0.00	0.00	5,690.29	5,690.29	5,500.00
6730_O · Synod Per Capita	0.00	0.00	0.00	25,023.25	25,023.25	24,706.50
6751_O · PJC Trial Expenses				1,190.37	1,190.37	0.00
6740_O · GA Per Capita	0.00	0.00	0.00	44,471.70	44,471.70	44,471.70
6741_O · Investment Fees	0.00	0.00	0.00	0.00	0.00	100.00
6750_O · Legal Expenses	0.00	0.00	0.00	4,680.00	4,680.00	2,000.00
6760_O · Church Officer Books	0.00	0.00	0.00	214.37	214.37	900.00
6770_O · GA/Synod Meetings	0.00	0.00	0.00	7,439.70	7,439.70	7,500.00
6775_O · Presbytery Meeting Expenses	0.00	0.00	0.00	0.00	0.00	0.00
6776_O · Stated Clerk Services	0.00	0.00	0.00	1,516.06	1,516.06	0.00
6780_O · Contingency Fund (Misc. Exp)	0.00	0.00	0.00	0.00	0.00	4,500.00
6795_O · Staff Travel	0.00	0.00	0.00	1,344.13	1,344.13	1,000.00
Total 6700 · Other Operating Expenses	0.00	0.00	0.00	91,708.79	91,708.79	93,178.20

6800 · Outside Contractors						
6810_O · Payroll Service	0.00	0.00	0.00	3,078.46	3,078.46	4,000.00
6820_O · Bookkeeping	0.00	0.00	0.00	8,154.00	8,154.00	7,000.00
6830_O · Additional Cleaning Staff	0.00	0.00	0.00	4,020.00	4,020.00	5,200.00
6840_O · Computer Services	0.00	0.00	0.00	1,865.17	1,865.17	1,000.00
Total 6800 · Outside Contractors	0.00	0.00	0.00	17,117.63	17,117.63	17,200.00
6900 · Professional Fees						
6910_O · Auditor Contract	0.00	0.00	0.00	6,575.00	6,575.00	5,000.00
Total 6900 · Professional Fees	0.00	0.00	0.00	6,575.00	6,575.00	5,000.00
Total Operating Expenses	0.00	0.00	0.00	148,154.65	148,154.65	161,767.35
TOTAL PRESBYTERY EXPENSES	116,532.87	0.00	69,266.33	325,984.39	511,783.59	570,481.84
Total Expense	293,595.72	0.00	69,266.33	325,984.39	688,846.44	743,281.84
Net Ordinary Income	-324.68	0.00	33,964.26	-53,044.41	-19,404.83	0.00

	Camp	Dedicated	Missions	Operation	TOTAL
Other Income/Expense					
Other Income					
4520_O · Investment Gains	0.00	0.00	0.00	7,498.36	7,498.36
4545_O · Interest/Dividends - Investments	0.00	0.00	0.00	691.35	691.35
7000 · DEDICATED INCOME					
7000_D · Study Leave Fund	0.00	0.00	0.00	0.00	0.00
7025_D · Andrus Memorial	0.00	0.00	0.00	0.00	0.00
7050_D · Candidates Grant Fund	0.00	0.00	0.00	0.00	0.00
7100_D · Lay Pastor Seminars	0.00	0.00	0.00	0.00	0.00
7120_D · Building Relationships-US/World	0.00	0.00	0.00	0.00	0.00
7150_D · Two-Cents-A-Meal	0.00	14,792.40	0.00	0.00	14,792.40
7050_D · Candidates Grant Fund		1,195.70			1,195.70
7155_D · Fusion On Fire	0.00	23,675.00	0.00	0.00	23,675.00
7200_D · Ministry in Higher Education	0.00	0.00	0.00	0.00	0.00
7240_D · WNY PPG Block Grant	0.00	0.00	0.00	0.00	0.00
7250_D · Peacemaking	0.00	0.00	0.00	0.00	0.00
7260_D · Katrina Mission Trip	0.00	0.00	0.00	0.00	0.00
7270_D · Katrina Gift Cards	0.00	0.00	0.00	0.00	0.00
7280_D · Equal Exchange Purchases	0.00	0.00	0.00	0.00	0.00
7240_D · WNY PPG Block Grant		9,670.76			
7250_D · Peacemaking		1,056.83			
7290_D · Youth Triennium	0.00	1,000.00	0.00	0.00	1,000.00
7300_D · West VA Relief	0.00	2,875.00	0.00	0.00	2,875.00
7310_D · Flood Relief Mission-Conklin NY	0.00	0.00	0.00	0.00	0.00
7315_D · Synod Leadership	0.00	0.00	0.00	0.00	0.00
7315_O · Graham Andrus Scholarship	0.00	0.00	0.00	0.00	0.00
7320_D · Partnership w/Presby. of Caribe	0.00	0.00	0.00	0.00	0.00
7321_D · Counsultant - Mexico Prtship	0.00	0.00	0.00	0.00	0.00

7325_D · In & Out	0.00	7,695.97	0.00	0.00	7,695.97
7326_D · Hay Grant	0.00	0.00	0.00	0.00	0.00
7327_D · CTC Coaching Grant	0.00	0.00	0.00	0.00	0.00
7328_D · Lauter Gift	0.00	0.00	0.00	0.00	0.00
7330_D · SDOP	0.00	0.00	0.00	0.00	0.00
7335_D · Thailand Scholarship	0.00	0.00	0.00	0.00	0.00
7336_D · TBB - Grant	0.00	0.00	0.00	0.00	0.00
7340_D · New Church Development					
7344_D · NCD	0.00	56,410.00	0.00	0.00	56,410.00
7345_D · NCD - Special Offerings	0.00	2,610.00	0.00	0.00	2,610.00
Total 7340_D · New Church Development	0.00	59,020.00	0.00	0.00	59,020.00
7346_D · NCD - Mercy Church	0.00	17,500.00	0.00	0.00	17,500.00
7350_D · Camp Whitman Endowment	0.00	0.00	0.00	0.00	0.00
7000 · DEDICATED INCOME - Other	0.00	0.00	0.00	0.00	0.00
Total 7000 · DEDICATED INCOME	0.00	138,481.66	0.00	0.00	138,481.66
Total Other Income	0.00	138,481.66	0.00	8,189.71	146,671.37
Other Expense					
6796_O · Investment Losses	0.00	0.00	0.00	2,255.98	2,255.98
6712 - Amoritization				1,260.00	1,260.00
8000 · DEDICATED EXPENSES					
8000_D · Study Leave Fund	0.00	0.00	0.00	0.00	0.00
8010_D · Candidates Grand Fund	0.00	0.00	0.00	0.00	0.00
8012_D · Hunger Reserve	0.00	0.00	0.00	0.00	0.00
8015_D · CTC Coaching Grant	0.00	0.00	0.00	0.00	0.00
8020_D · Lay Pastor Seminars	0.00	0.00	0.00	0.00	0.00
8023_D · Andrus Scholarship	0.00	0.00	0.00	0.00	0.00
8025_D · Building Relationships-US/World	0.00	0.00	0.00	0.00	0.00
8030_D · Two-Cents-A-Meal	0.00	0.00	0.00	0.00	0.00
8035_D · Fusion on Fire	0.00	0.00	0.00	0.00	0.00
8040_D · Ministry in Higher Education	0.00	0.00	0.00	0.00	0.00
8050_D · Peacemaking	0.00	0.00	0.00	0.00	0.00
8051_D · Labyrinth Project	0.00	0.00	0.00	0.00	0.00
8060_D · Katrina Mission Trip	0.00	0.00	0.00	0.00	0.00
8070_D · Katrina Gift Cards	0.00	0.00	0.00	0.00	0.00
8071_D · Marcy Punnett Endowment	0.00	0.00	0.00	0.00	0.00
8080_D · Equal Exchange Purchases	0.00	0.00	0.00	0.00	0.00
8090_D · Youth Triennium	0.00	0.00	0.00	0.00	0.00
8100_D · West VA Relief	0.00	1,031.84	0.00	0.00	1,031.84
8150_D · Flood Relief Mission Conklin NY	0.00		0.00	0.00	0.00
8160_D · Partnership w/Presby. of Caribe	0.00		0.00	0.00	0.00
8162_D · Mexico - Consultant	0.00		0.00	0.00	0.00
8165-D · Thailand Scholarship	0.00		0.00	0.00	0.00
8165_D · Presbytery Gen Endowment	0.00		0.00	0.00	0.00
8170_D · SDOP	0.00		0.00	0.00	0.00
8171_D · Hay Grant	0.00		0.00	0.00	0.00
8172_D · Synod Grant - Leadership Dev	0.00		0.00	0.00	0.00
8020_D · Lay Pastor Seminars					0.00

8050_D · Peacemaking		500.00			500.00
8100_D · Fusion on Fire		23,675.00			23,675.00
8012_D · Hunger Reserve					0.00
8175_D · 2 Cents a Meal		15,800.00			15,800.00
81190_D · Vittum Family Camp Whitman Fund		2,322.42			2,322.42
8175_D · In & Out	0.00	7,955.39	0.00	0.00	7,955.39
8176_D · TBB - Grant	0.00		0.00	0.00	0.00
8185_D · Camp Whitman Endowment	0.00		0.00	0.00	0.00
8240_D · WNY PPG Block Grant	0.00	3,262.76	0.00	0.00	3,262.76
Total 8000 · DEDICATED EXPENSES	0.00	54,547.41	0.00	0.00	54,547.41
8180_D · NCD - CCCC					
8181_D · General	0.00	22,027.07	0.00	0.00	22,027.07
8182_D · Salary & Taxes	0.00	13,391.84	0.00	0.00	13,391.84
8189_D · Special Offerings		4,938.05			4,938.05
8187_D · Housing	0.00	3,360.00	0.00	0.00	3,360.00
Total 8180_D · NCD - CCCC	0.00	43,716.96	0.00	0.00	43,716.96
8184_D · NCD - Mercy Church					
8144_D · Salary	0.00	5,277.15	0.00	0.00	5,277.15
8145_D · General	0.00	1,778.51	0.00	0.00	1,778.51
8147_D · Housing	0.00	2,841.57	0.00	0.00	2,841.57
Total 8184_D · NCD - Mercy Church	0.00	9,897.23	0.00	0.00	9,897.23
9000_O · Other					
6711_O · Depreciation	0.00	0.00	0.00	0.00	0.00
6888_O · Debt Written Off	0.00	0.00	0.00	0.00	0.00
80000 · Ask My Accountant	0.00	0.00	0.00	0.00	0.00
85000 · Valuation Expense Camp	0.00	0.00	0.00	0.00	0.00
89000 · YE 2008 Closing Fees - TBD	0.00	0.00	0.00	0.00	0.00
99000 · Prior Year Adjustment	0.00	0.00	0.00	0.00	0.00
9000_O · Other - Other	0.00	0.00	0.00	0.00	0.00
Total 9000_O · Other	0.00	0.00	0.00	0.00	0.00
6711_O · Depreciation				40,848.85	40,848.85
Total Other Expense	0.00	108,161.60	0.00	44,364.83	152,526.43
Net Other Income	0.00	30,320.06	0.00	-36,175.12	-5,855.06
Net Income	-324.68	30,320.06	33,964.26	-89,219.53	-25,259.89

Presbytery of Geneva
Balance Sheet
 As of December 31, 2014
 Dec 31, 14

ASSETS

Current Assets

Checking/Savings

101 - Community Bank - Operating	58,266.74
120 - PayPal	23.26
130 - Presbytery Mission Exchange	568.44

Total Checking/Savings 58,858.44

Accounts Receivable

11000 - Accounts Receivable	-742.19
-----------------------------	---------

Total Accounts Receivable -742.19

Other Current Assets

12000 - Undeposited Funds	3,004.48
13000 - Inventory	1,670.00
14400 - Prepaid Expenses	5,595.36

Total Other Current Assets 10,269.84

Total Current Assets 68,386.09

Fixed Assets

10000 - Presbytery

14000 - FA - Presbytery

14210 - Building	202,000.00
14500 - Leasehold improvements	23,664.82
14800 - Furniture and Equipment	6,999.91

Total 14000 - FA - Presbytery 232,664.73

14200 - A/D - Presbytery

14100 - Building - A/D	-39,277.77
14510 - Leasehold Improv - A/D	-50,111.11
14810 - Furniture & Fixtures - A/D	-8,029.00
15301 - Accumulated Amortization	-2,310.00

Total 14200 - A/D - Presbytery -99,727.88

15000 - FA - Camp

15100 - Buildings	655,982.00
15150 - Land	889,000.00
15200 - Improvements	153,515.00
15300 - Furniture & Equipment	6,300.00
15600 - Vehicles & Boats	
15310 - Boats	22,509.00
15340 - Vehicles/Tractors	41,176.40

Total 15600 - Vehicles & Boats 63,685.40

Presbytery of Geneva
Balance Sheet
 As of December 31, 2014
 Dec 31, 14

Total 15000 · FA - Camp	1,768,482.40
15700 · A/D - Camp	
15110 · Buildings - A/D	-67,280.18
15450 · Vehicles & Boats - A/D	
15311 · Boats - A/D	-9,003.64
15341 · Vehicles - A/D	-15,124.06
Total 15450 · Vehicles & Boats - A/D	<u>-24,127.70</u>
Total 15700 · A/D - Camp	<u>-91,407.88</u>
Total 10000 · Presbytery	<u>1,810,011.37</u>
Total Fixed Assets	1,810,011.37
Other Assets	
300 · Marketable Securities	
303 · Endowment-Presbytery Gen'l	12,530.88
304 · Endowment- Camp Whitman	72,714.08
401 · Int PF GP Endowment	10,290.00
Total 300 · Marketable Securities	<u>95,534.96</u>
Total Other Assets	<u>95,534.96</u>
TOTAL ASSETS	<u><u>1,973,932.42</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	38,031.15
Total Accounts Payable	38,031.15
Other Current Liabilities	
26000 · CB - Building Loan	131,440.79
26550 · Deferred Revenue	170.00
26660 · Accrued Payroll	3,786.26
Total Other Current Liabilities	<u>135,397.05</u>
Total Current Liabilities	<u>173,428.20</u>
Total Liabilities	173,428.20
Equity	

Presbytery of Geneva
Balance Sheet
As of December 31, 2014
Dec 31, 14

3200.00 - Unrestricted Net Assets	
Operations	1,483,185.00
Board Designated	49,944.00
Total Unrestricted	<u>1,533,129.00</u>
3300.00 - Temp. Restricted Net Assets	187,617.00
3400.00 - Perm. Restricted Net Assets	79,758.00
Total Net Assets	<u>1,800,504.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,973,932.20</u></u>

**Presbytery of Geneva
Restricted Accounts
2014**

	Balance		Additions		Subtractions		Balance
	12/31/2013 Original	12/31/2013 Corrected	Restricted Income	Mission Allocation	Expenses	Released / Reclassified	12/31/2014
<u>Board Designated Funds</u>							
Caroline C. Lauer Bequest	78,280.28	78,280.28				-29,136.86	49,143.42
Youth Triennium	-199.15	-199.15		1,000.00			800.85
<u>Donor Designated Funds</u>							
Vittum Family Camp Whitman Fund	0.00	0.00			-2,322.42	87,379.50	85,057.08
Candidates Grant Fund	3,946.30	3,946.30	1,195.70	0.00			5,142.00
CRE Seminars	8,925.26	8,925.26					8,925.26
Flood Relief - Conklin, NY	100.00	100.00					100.00
Graham Andrus Scholarship	445.00	445.00				-164.74	280.26
Hay Grant	4,481.99	4,481.99				6.49	4,488.48
NCD - Corning Chinese Christian Church	1,740.11	4,140.11	56,520.00	2,500.00	-43,716.96	0.00	19,443.15
Fusion on Fire	0.00	0.00	23,675.00		-23,675.00		0.00
Partnership w/Presby. of Caribe	20,712.99	22,712.99				-19,000.00	3,712.99
Peacemaking	500.45	500.45	1,056.83	0.00	-500.00	0.00	1,057.28
In & Out	904.62	904.62	7,695.97		-7,955.39	-645.20	0.00
Study Leave Fund	11,909.74	11,909.74					11,909.74
Touched-By-Beauty Grant	1,000.00	1,000.00					1,000.00
Mercy Church	-36,739.63	-36,739.63	8,675.00	8,825.00	-9,897.23	29,136.86	0.00
Two-Cents-A-Meal	16,277.49	16,277.49	14,792.40	0.00	-15,800.00	-17.37	15,252.52
West Virginia Flood Work	3,306.61	3,306.61	2,875.00	0.00	-1,031.84	0.00	5,149.77
WNY PPG Block Grant	0.00	9,400.00	9,670.76	0.00	-3,262.76	0.00	15,808.00
Interest in Life Income Charitable Gifts	9,428.00	9,428.00	862.00				10,290.00
Perm Endowment Income	0.00	0.00	5,071.00		-5,071.00		0.00
<u>Endowment Funds</u>							
Camp Whitman Endowment	125,568.38	140,337.88				-87,379.50	52,958.38
Presbytery General Endowment	26,800.00	26,800.00					26,800.00
	277,388.44	305,957.94	132,089.66	12,325.00	-113,232.60	-19,820.82	317,319.18