

## Treasurer's Notes

This financial report packet includes the balance sheet, profit and loss statement, accounts receivable and accounts payable reports for 2013. We have included two versions of our profit and loss report. The first is in the same format as the budget which was approved at the November 2012 presbytery meeting. The second provides more detail in a new format which is discussed further down in this report. The last report in this packet is the cover letter from the financial review in 2012.

Some highlights for 2013:

- Total expenses exceeded income by \$45,086
  - Camp Whitman expenses exceeded income by \$10,573
  - Non-camp ministry and mission expenses exceeded income by \$34,512
- Camp Whitman exceptional items include:
  - Day Camp Coordinator not budgeted (\$6,000 plus employer-paid taxes)
  - Change to the brochure (\$2,000)
  - New telephone service (\$2,300)
  - Maintenance & vehicle costs higher than budget (\$3,905)
- Non-camp Ministry & Mission exceptional items include:
  - Pledges for presbytery mission \$15,000 less than budget
  - Severance pay to camp director (\$8,000)
  - New telephone service (\$3,700)
  - Fall mission trip expense not budgeted (\$21,814)

The second profit and loss report reflects the committee's effort to identify more completely the costs of Camp Whitman. This report is a work in progress. Salaries of staff that provide administration and support for the camp have been divided based on the proportion of their hours devoted to the camp and to non-camp mission. Other support expenses have been allocated between operations and camp. While the total may be surprising, this is closer to the cost of running the camp.

The Accounts Receivable and Accounts Payable reports are included to clarify potential misunderstanding because the presbytery uses accrual accounting. The profit and loss reports show total presbytery mission plus presbytery, synod, and GA per capita income of \$546,242. The actual amount received by Dec 31, 2013 was \$464,240. The difference of \$82,002 was the amount outstanding, which is reflected on the accounts receivable report. As of Mar 13, 2014, \$44,082 of this outstanding amount has been received.

The profit and loss reports also show expenses for synod and GA per capita and synod mission of \$71,905, plus session initiated/endorsed projects of \$38,703. As of Dec 31, 2013, none of the synod or GA monies had been paid out and only \$12,044 of the session projects. This is reflected on the accounts payable report. As of Mar 13, 2014, all of the session initiated/endorsed projects had been paid, and \$28,000 of the synod and GA balance has been paid.

The profit and loss report also includes two categories of expenses that we do not budget but which have to be reflected on the balance sheet: dedicated account activity and depreciation. Dedicated accounts are restricted to particular mission projects and are carried over from year to year. The committee has been working to reduce this by releasing funds or paying them out per the restrictions on their use - this work will continue in 2014. Depreciation is now being tracked at the recommendation of our accountants.

For the 2013 fiscal year, the budget and finance committee has arranged for a full financial audit. This is more extensive than a financial review, and will take place beginning mid-May of 2014.

Rev. Jim Yao  
Treasurer & Chair of the Budget & Finance Committee

Presbytery of Geneva  
**Balance Sheet**  
As of December 31, 2013

**Balance Sheet**

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
101 · Community Bank - Operating	34,815.15	26,670.28
102 · Community Savings - MM	18,152.90	58,140.85
110 · Community Bank - Mexico Mission	0.00	6,777.96
130 · Presbytery Mission Exchange	47.94	0.00
<b>Total Checking/Savings</b>	<u>53,015.99</u>	<u>91,589.09</u>
<b>Accounts Receivable</b>		
11000 · Accounts Receivable	88,589.17	53,101.16
<b>Total Accounts Receivable</b>	<u>88,589.17</u>	<u>53,101.16</u>
<b>Other Current Assets</b>		
13000 · Inventory	6,734.02	5,064.02
14400 · Prepaid Expenses	876.22	5,711.01
<b>Total Other Current Assets</b>	<u>7,610.24</u>	<u>10,775.03</u>
<b>Total Current Assets</b>	149,215.40	155,465.28
<b>Fixed Assets</b>		
10000 · Presbytery		
14000 · FA - Presbytery		
14210 · Building	202,000.00	202,000.00
14500 · Leasehold improvements	23,664.82	23,664.82
14800 · Furniture and Equipment	6,999.91	6,999.91
<b>Total 14000 · FA - Presbytery</b>	<u>232,664.73</u>	<u>232,664.73</u>
14200 · A/D - Presbytery		
14100 · Building - A/D	-34,098.28	-28,918.80
14510 · Leasehold Improv - A/D	-38,413.46	-26,715.82
14810 · Furniture & Fixtures - A/D	-7,245.88	-6,086.88
<b>Total 14200 · A/D - Presbytery</b>	<u>-79,757.62</u>	<u>-61,721.50</u>
<b>Treasurer &amp; 15000 · FA - Camp</b>		
15100 · Buildings	655,982.00	655,982.00
15150 · Land	889,000.00	889,000.00
15200 · Improvements	153,515.00	153,515.00
15300 · Furniture & Equipment	6,300.00	0.00
15600 · Vehicles & Boats		
15310 · Boats	22,509.00	22,509.00
15340 · Vehicles/Tractors	41,176.40	41,176.40
<b>Total 15600 · Vehicles &amp; Boats</b>	<u>63,685.40</u>	<u>63,685.40</u>
<b>Total 15000 · FA - Camp</b>	1,768,482.40	1,762,182.40
15700 · A/D - Camp		
15110 · Buildings - A/D	-50,460.13	-33,640.09
15450 · Vehicles & Boats - A/D		
15311 · Boats - A/D	-6,752.74	-4,501.82
15341 · Vehicles - A/D	-11,006.42	-6,888.78

Presbytery of Geneva  
**Balance Sheet**  
As of December 31, 2013

**Balance Sheet**

	<u>Dec 31, 13</u>	<u>Dec 31, 12</u>
Total 15450 · Vehicles & Boats - A/D	-17,759.16	-11,390.60
Total 15700 · A/D - Camp	-68,219.29	-45,030.69
Total 10000 · Presbytery	1,853,170.22	1,888,094.94
<b>Total Fixed Assets</b>	<b>1,853,170.22</b>	<b>1,888,094.94</b>
<b>Other Assets</b>		
<b>300 · Marketable Securities</b>		
<b>301.1 · Morgan Stanley - MM 111909</b>		
301.11 · Cash, MM	75,998.22	75,759.98
301.13 · Stocks	15,186.60	7,741.80
301.14 · Mutual Funds	2,136.83	2,136.83
301.1 · Morgan Stanley - MM 111909 - Other	0.00	586.02
<b>Total 301.1 · Morgan Stanley - MM 111909</b>	<b>93,321.65</b>	<b>86,224.63</b>
302 · Endowment- Canoga Church	932.05	830.96
303 · Endowment-Presbytery Gen'l	916.11	822.73
304 · Endowment- Camp Whitman	803.47	722.08
401 · Int PF GP Endowment	7,307.00	7,307.00
<b>Total 300 · Marketable Securities</b>	<b>103,280.28</b>	<b>95,907.40</b>
<b>Total Other Assets</b>	<b>103,280.28</b>	<b>95,907.40</b>
<b>TOTAL ASSETS</b>	<b><u>2,105,665.90</u></b>	<b><u>2,139,467.62</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Accounts Payable</b>		
20000 · Accounts Payable	122,946.68	5,634.41
<b>Total Accounts Payable</b>	<b>122,946.68</b>	<b>5,634.41</b>
<b>Other Current Liabilities</b>		
26000 · CB - Building Loan	137,360.35	142,903.36
27850 · Due To - NCD Special Offering	900.00	100.00
<b>Total Other Current Liabilities</b>	<b>138,260.35</b>	<b>143,003.36</b>
<b>Total Current Liabilities</b>	<b>261,207.03</b>	<b>148,637.77</b>
<b>Total Liabilities</b>	<b>261,207.03</b>	<b>148,637.77</b>
<b>Equity</b>		
32000 · Unrestricted Net Assets	1,711,648.44	1,782,535.48
820 · Temp. Restricted Net Assets	279,181.41	339,242.01
Net Income	-146,370.98	-130,947.64
<b>Total Equity</b>	<b>1,844,458.87</b>	<b>1,990,829.85</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,105,665.90</u></b>	<b><u>2,139,467.62</u></b>

## 2013 Presbytery of Geneva Profit & Loss Report

	Total Actual	Budget	Over/ (Under)
<b><u>Giving and Other Receipts (Income)</u></b>			
<b>Presbytery Receipts</b>			
Presbytery Per Capita	\$220,312.80	\$220,312.80	\$0
Synod Per Capita	\$25,802.40	\$25,802.40	\$0
GA Per Capita	\$44,988.80	\$44,988.80	\$0
Account Interest	\$370.37	\$1,000.00	(\$630)
Investment Gains	\$7,265.59	\$4,000.00	\$3,266
Sale of Books	\$350.30	\$700.00	(\$350)
Other Income	\$138.47	\$0.00	\$138
Presbytery Mission	\$255,137.70	\$270,683.79	(\$15,546)
Synod Mission	\$3,452.77	\$2,650.00	\$803
Mission Trips	\$19,087.16	\$20,000.00	(\$913)
Synod and GA Grants	\$9,400.00	\$10,000.00	(\$600)
<b>Total Presbytery Receipts</b>	<b>\$586,306.36</b>	<b>\$600,137.79</b>	<b>(\$13,831)</b>
<b>Camp Whitman Receipts</b>			
Camper fees	\$102,021.50	\$103,150.00	(\$1,129)
Rental group fees	\$9,234.60	\$9,000.00	\$235
Holiday weekend rental fees	\$1,351.00	\$0.00	\$1,351
Camp Store	\$3,103.50	\$1,000.00	\$2,104
Drive Lunches	\$2,648.00	\$0.00	\$2,648
Government Milk Reimbursement	\$500.00	\$800.00	(\$300)
Haynes Scholarship Fund	\$800.00	\$1,500.00	(\$700)
Presbytery of Genesee Valley Churches	\$2,872.68	\$2,500.00	\$373
Presbytery of Genesee Valley Mission	\$20,000.00	\$20,000.00	\$0
Presbytery of Geneva Churches	\$2,935.80	\$2,500.00	\$436
Treasurer & Chair of the Budget & Finance Commit	\$25,000.00	\$25,000.00	\$0
BBQ	\$426.00	\$0.00	\$426
Miscellaneous Income	\$1,109.40	\$0.00	\$1,109
<b>Total Camp Receipts</b>	<b>\$172,002.48</b>	<b>\$165,450.00</b>	<b>\$6,552</b>
<b>Total Giving &amp; Other Receipts</b>	<b>\$758,308.84</b>	<b>\$765,587.79</b>	<b>(\$7,279)</b>
<b><u>Ministry &amp; Mission (Expenditures)</u></b>			
<b>Personnel</b>			
<b>Executive</b>			
Cash Salary	\$43,877.60	\$44,005.00	(\$127)
Housing	\$24,000.08	\$24,000.00	\$0
SECA Offset	\$5,330.00	\$5,202.38	\$128
Major Medical Supplement	\$2,273.46	\$2,200.00	\$73
Board of Pensions	\$22,441.68	\$22,441.68	\$0
Study Leave	\$1,000.00	\$1,000.00	\$0
Travel/Business	\$7,912.80	\$7,000.00	\$913
Books/Materials	\$2,436.12	\$2,000.00	\$436
<b>SUBTOTAL</b>	<b>\$109,271.74</b>	<b>\$107,849.06</b>	<b>\$1,423</b>
<b>Administrative Assistant</b>			
Cash Salary	\$40,904.50	\$40,904.50	\$0
Major Medical Supplement	\$1,298.98	\$1,300.00	(\$1)
Board of Pensions	\$13,498.56	\$13,498.56	\$0
<b>SUBTOTAL</b>	<b>\$55,702.04</b>	<b>\$55,703.06</b>	<b>(\$1)</b>
<b>Camp Director</b>			
Cash Salary	\$18,419.58	\$26,606.00	(\$8,186)
Major Medical	\$0.00	\$797.47	(\$797)
Board of Pensions	\$7,728.48	\$11,592.72	(\$3,864)
<b>SUBTOTAL</b>	<b>\$26,148.06</b>	<b>\$38,996.19</b>	<b>(\$12,848)</b>
<b>Camp Property Manager</b>			
Cash Salary	\$23,299.90	\$23,300.00	(\$0)
Major Medical	\$335.20	\$700.00	(\$365)
Board of Pensions	\$11,196.00	\$11,196.00	\$0

## 2013 Presbytery of Geneva Profit & Loss Report

	Total Actual	Budget	Over/ (Under)
<b>SUBTOTAL</b>	<b>\$34,831.10</b>	<b>\$35,196.00</b>	<b>(\$364.90)</b>
<b>Assistant Property Manager</b>			
Cash Salary	\$12,622.50	\$10,000.00	\$2,623
<b>SUBTOTAL</b>	<b>\$12,622.50</b>	<b>\$10,000.00</b>	<b>\$2,623</b>
<b>Communications Director / Camp Director</b>			
Cash Salary	\$50,172.35	\$38,126.95	\$12,045
Major Medical Supplement	\$2,744.45	\$1,500.00	\$1,244
Travel/Business Exp.	\$3,165.07	\$0.00	\$3,165
Board of Pensions	\$18,198.87	\$15,250.17	\$2,949
Interim Camp Director Salary	\$3,994.77	\$8,086.00	(\$4,091)
<b>SUBTOTAL</b>	<b>\$78,275.51</b>	<b>\$62,963.12</b>	<b>\$15,312</b>
<b>Miscellaneous</b>			
Major Medical Supplement	\$147.20	\$0.00	\$147
Disability Insurance	\$574.00	\$600.00	(\$26)
Worker's Compensation	\$929.04	\$700.00	\$229
FICA	\$14,969.59	\$11,000.00	\$3,970
NYS Unemployment Insurance	\$792.89	\$500.00	\$293
<b>SUBTOTAL</b>	<b>\$17,412.72</b>	<b>\$12,800.00</b>	<b>\$4,613</b>
<b>Total Personnel</b>	<b>\$334,263.67</b>	<b>\$323,507.43</b>	<b>\$10,756</b>
<b>Mission</b>			
<b>Mission Priorities of the Presbytery</b>			
Congregational Transformation	\$5,200.84	\$15,000.00	(\$9,799)
Spiritual Development	\$4,100.00	\$2,500.00	\$1,600
Building Relationships	\$405.00	\$3,000.00	(\$2,595)
Ecclesiastical Committee Expense	\$4,843.91	\$500.00	\$4,344
<b>SUBTOTAL</b>	<b>\$14,549.75</b>	<b>\$21,000.00</b>	<b>(\$6,450)</b>
<b>Presbytery Endorsed Projects</b>			
Lay Pastor Seminars	\$0.00	\$0.00	\$0
Camp Whitman (Mission)	\$25,000.00	\$25,000.00	\$0
Ministry in Higher Education	\$0.00	\$0.00	\$0
Corning/Elmira New Church Development	\$5,000.00	\$5,000.00	\$0
Partnership w/Presbytery of Caribe	\$0.00	\$0.00	\$0
Consultant-Mexico Partnership	\$0.00	\$0.00	\$0
Building Relationship in the US/World	\$5,000.00	\$5,000.00	\$0
Candidates' Grant Fund	\$0.00	\$0.00	\$0
Youth Triennium	\$1,000.00	\$1,000.00	\$0
Mercy Church NCD	\$10,000.00	\$10,000.00	\$0
<b>SUBTOTAL</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>	<b>\$0</b>
<b>Session Endorsed/Initiated Projects</b>	<b>\$50,746.94</b>	<b>\$50,000.00</b>	<b>\$747</b>
<b>Synod Mission</b>	<b>\$2,650.00</b>	<b>\$2,650.00</b>	<b>\$0</b>
<b>Mission Trips</b>	<b>\$21,813.80</b>	<b>\$0.00</b>	<b>\$21,814</b>
<b>Total Mission</b>	<b>\$135,760.49</b>	<b>\$119,650.00</b>	<b>\$16,110</b>
<b>Operations</b>			
<b>Office Expenses</b>			
Mortgage	\$9,246.15	\$14,789.16	(\$5,543)
Utilities	\$3,807.35	\$4,500.00	(\$693)
Deferred Maintenance	\$1,530.95	\$1,000.00	\$531
Telephone	\$7,263.56	\$3,500.00	\$3,764
Postage/Shipping	\$3,185.56	\$2,000.00	\$1,186
Bank Fees	\$220.65	\$100.00	\$121
Payroll Service	\$3,005.12	\$3,500.00	(\$495)
Equipment Leases/Service Contracts	\$7,740.08	\$11,000.00	(\$3,260)
Equipment Purchases	\$79.99	\$2,500.00	(\$2,420)
Software	\$269.93	\$1,000.00	(\$730)
Website	\$760.51	\$500.00	\$261
Office Supplies & Hospitality	\$6,464.40	\$7,000.00	(\$536)

## 2013 Presbytery of Geneva Profit & Loss Report

	Total Actual	Budget	Over/ (Under)
Staff Development	\$2,019.19	\$1,000.00	\$1,019
Bookkeeping Contract	\$6,051.28	\$7,500.00	(\$1,449)
Auditor Contract	\$4,000.00	\$2,500.00	\$1,500
Resources	\$163.00	\$250.00	(\$87)
Office Cleaning Service	\$4,605.00	\$5,200.00	(\$595)
Camp Office Expense Allocation	(\$31.28)	\$0.00	(\$31)
<b>SUBTOTAL</b>	<b>\$60,381.44</b>	<b>\$67,839.16</b>	<b>(\$7,458)</b>
<b>Other Operating Expenses</b>			
EP Discretionary Fund	\$2,228.61	\$2,000.00	\$229
Insurance - Office	\$6,605.73	\$6,500.00	\$106
Synod Per Capita	\$25,802.40	\$25,802.40	\$0
GA Per Capita	\$47,695.58	\$44,988.80	\$2,707
Investment Fees	\$95.00	\$100.00	(\$5)
Legal Expenses	\$14.34	\$1,000.00	(\$986)
Church Officer Books	\$798.32	\$750.00	\$48
GA/Synod Meetings	\$468.44	\$500.00	(\$32)
Contingency Fund (Miscellaneous Expense)	\$3,651.20	\$3,000.00	\$651
Staff Travel	\$2,947.39	\$1,500.00	\$1,447
Investment Losses	\$106.03	\$3,000.00	(\$2,894)
Debt Written Off	\$0.00	\$0.00	\$0
<b>SUBTOTAL</b>	<b>\$90,413.04</b>	<b>\$89,141.20</b>	<b>\$1,272</b>
<i>Total Operations</i>	<b>\$150,794.48</b>	<b>\$156,980.36</b>	<b>(\$6,186)</b>
<b>Total Presbytery Expenses</b>	<b>\$620,818.64</b>	<b>\$600,137.79</b>	<b>\$20,681</b>
<b>Camp Whitman Expenses</b>			
<b>Camp Summer Salaries</b>			
Aquatic Director	\$2,840.74	\$3,000.00	(\$159)
Associate Lifeguards (3)	\$4,062.52	\$6,500.00	(\$2,437)
Nurses (7)	\$2,000.00		\$2,000
Nurse Coordinator	\$3,984.34	\$6,500.00	(\$2,516)
Assistant Nurse Coordinator	\$700.00		\$700
Head Cook	\$4,000.00	\$4,000.00	\$0
Assistant Cook	\$2,000.00	\$2,200.00	(\$200)
Prep Cook/Dishwasher (2)	\$2,600.00	\$2,800.00	(\$200)
Program Coordinators (2)	\$15,000.00	\$15,000.00	\$0
Day Camp Coordinator	\$6,000.01	\$0.00	\$6,000
Counselors (18)	\$36,066.64	\$33,000.00	\$3,067
<b>SUBTOTAL</b>	<b>\$79,254.25</b>	<b>\$73,000.00</b>	<b>\$6,254</b>
<b>Workers Comp</b>	<b>\$8,361.40</b>	<b>\$7,415.50</b>	<b>\$946</b>
<b>FICA</b>	<b>\$6,062.95</b>	<b>\$5,584.50</b>	<b>\$478</b>
<b>Insurance</b>			
Vehicle	\$2,015.17	\$2,000.00	\$15
Property/Liability/Accident	\$15,133.28	\$15,000.00	\$133
<b>SUBTOTAL</b>	<b>\$17,148.45</b>	<b>\$17,000.00</b>	<b>\$148</b>
<b>Program Expenses</b>			
Bank Fees	\$1,431.51	\$1,000.00	\$432
Computer Software & Support	\$0.00	\$1,200.00	(\$1,200)
Curriculum	\$344.60	\$350.00	(\$5)
Arts & Crafts	\$489.08	\$1,500.00	(\$1,011)
General Program Expenses	\$3,164.64	\$800.00	\$2,365
Gen. Exp. for Camps for the DD	\$129.51		\$130
CPR/First Aid Training	\$1,505.00	\$1,000.00	\$505
Camp Store	\$1,830.81	\$300.00	\$1,531
Staff T Shirts	\$17.05	\$550.00	(\$533)
Registration Materials	\$4,113.00	\$800.00	\$3,313
Program Equipment	\$1,180.50	\$2,000.00	(\$820)
Marketing & Advertising	\$1,210.41	\$2,500.00	(\$1,290)

## 2013 Presbytery of Geneva Profit & Loss Report

	Total Actual	Budget	Over/ (Under)
<b>SUBTOTAL</b>	\$15,416.11	\$12,000.00	\$3,416
<b>Utilities</b>			
Telephone & Internet	\$3,323.00	\$1,000.00	\$2,323
Electric	\$3,424.04	\$3,000.00	\$424
Propane Gas	\$2,126.33	\$2,500.00	(\$374)
<b>SUBTOTAL</b>	<b>\$8,873.37</b>	<b>\$6,500.00</b>	<b>\$2,373</b>
<b>Swimming Pool</b>	<b>\$1,800.47</b>	<b>\$2,000.00</b>	<b>(\$200)</b>
<b>Lakefront</b>	<b>\$1,464.41</b>	<b>\$750.00</b>	<b>\$714</b>
<b>Committee Expenses</b>	<b>\$18.45</b>	<b>\$100.00</b>	<b>(\$82)</b>
<b>Medical Supplies</b>	<b>\$731.46</b>	<b>\$500.00</b>	<b>\$231</b>
<b>Chicken Barbecue</b>	<b>\$975.00</b>	<b>\$1,200.00</b>	<b>(\$225)</b>
<b>Kitchen</b>	<b>\$22,558.20</b>	<b>\$24,000.00</b>	<b>(\$1,442)</b>
<b>Permits/Memberships</b>	<b>\$1,006.25</b>	<b>\$400.00</b>	<b>\$606</b>
<b>Unanticipated Expenses</b>	<b>\$949.98</b>	<b>\$0.00</b>	<b>\$950</b>
<b>Camp Vehicles</b>	<b>\$5,173.47</b>	<b>\$5,000.00</b>	<b>\$173</b>
<b>Camp Maintenance</b>	<b>\$12,781.64</b>	<b>\$10,000.00</b>	<b>\$2,782</b>
<b>Total Camp Whitman Expenses</b>	<b>\$182,575.86</b>	<b>\$165,450.00</b>	<b>\$17,126</b>
<b>Total Ministry &amp; Mission</b>	<b>\$803,394.50</b>	<b>\$765,587.79</b>	<b>\$37,807</b>
<b>Surplus / (Shortage)</b>	<b>(\$45,085.66)</b>	<b>\$0.00</b>	<b>(\$45,086)</b>
<b>Dedicated Accounts</b>	<b>Net Change</b>	<b>Balance 12/31/2013</b>	
Study Leave Fund	(\$3,423.21)	\$11,909.74	
Graham Andrus Scholarship	\$0.00	\$280.26	
Building Relationship in the US/World	\$5,000.00	\$10,000.00	
Candidates Grant Fund	\$479.00	\$3,946.30	
Lay Pastor Seminars	\$0.00	\$8,925.26	
Two-Cents-A-Meal	\$5,914.04	\$16,277.49	
Peacemaking	(\$2,348.00)	\$500.45	
Flood Relief - Conklin NY	\$0.00	\$100.00	
Partnership w/Presby. of Caribe	\$0.00	\$20,712.99	
In and Out	\$904.62	\$904.62	
Youth Triennium	(\$2,946.00)	(\$199.15)	
NCD Mercy Church	(\$36,649.51)	(\$36,739.63)	
Lauter Gift	\$0.00	\$78,280.28	
West VA Relief	\$1,084.70	\$3,306.61	
TBB Grant	\$0.00	\$1,000.00	
Hay Grant	(\$4,482.00)	\$4,481.99	
CTC Grant	\$0.00	\$6.49	
New Church Development Corning	(\$3,395.03)	\$1,740.11	
Ministry in Higher Education	(\$1,171.56)	\$0.00	
Equal Exchange Purchases	(\$87.49)	\$1,396.59	
Synod Grant - Leadership Development	(\$1,715.16)	\$0.00	
Labyrinth Project	(\$4,025.00)	\$0.00	
Hunger Reserve	(\$13,100.00)	(\$17.37)	
Presbytery General Endowment	\$0.00	\$26,800.00	
Camp Whitman	(\$100.00)	\$125,568.38	
<b>Total Dedicated Accounts</b>	<b>(\$60,060.60)</b>	<b>\$279,181.41</b>	
<b>Other Income / Expenses</b>	<b>Net</b>		
Depreciation	(\$41,224.72)		
<b>Total Other Income / Expenses</b>	<b>(\$41,224.72)</b>		
<b>Net Income</b>	<b>(\$146,370.98)</b>		



## 2013 Presbytery of Geneva Profit & Loss Report

	Camp	Mission	Ops	Total Actual	Budget	Over/ (Under)
<b><u>Giving and Other Receipts (Income)</u></b>						
<b>Presbytery Receipts</b>						
Presbytery Per Capita			\$220,312.80	\$220,312.80	\$220,312.80	\$0
Synod Per Capita			\$25,802.40	\$25,802.40	\$25,802.40	\$0
GA Per Capita			\$44,988.80	\$44,988.80	\$44,988.80	\$0
Account Interest			\$370.37	\$370.37	\$1,000.00	(\$630)
Investment Gains			\$7,265.59	\$7,265.59	\$4,000.00	\$3,266
Sale of Books			\$350.30	\$350.30	\$700.00	(\$350)
Other Income		\$20.00	\$118.47	\$138.47	\$0.00	\$138
Presbytery Mission		\$255,137.70		\$255,137.70	\$270,683.79	(\$15,546)
Synod Mission		\$3,452.77		\$3,452.77	\$2,650.00	\$803
Mission Trips		\$19,087.16		\$19,087.16	\$20,000.00	(\$913)
Synod and GA Grants			\$9,400.00	\$9,400.00	\$10,000.00	(\$600)
<b>Total Presbytery Receipts</b>	<b>\$0.00</b>	<b>\$277,697.63</b>	<b>\$308,608.73</b>	<b>\$586,306.36</b>	<b>\$600,137.79</b>	<b>(\$13,831)</b>
<b>Camp Whitman Receipts</b>						
Camper fees	\$102,021.50			\$102,021.50	\$103,150.00	(\$1,129)
Rental group fees	\$9,234.60			\$9,234.60	\$9,000.00	\$235
Holiday weekend rental fees	\$1,351.00			\$1,351.00	\$0.00	\$1,351
Camp Store	\$3,103.50			\$3,103.50	\$1,000.00	\$2,104
Drive Lunches	\$2,648.00			\$2,648.00	\$0.00	\$2,648
Government Milk Reimbursement	\$500.00			\$500.00	\$800.00	(\$300)
Haynes Scholarship Fund	\$800.00			\$800.00	\$1,500.00	(\$700)
Presbytery of Genesee Valley Churches	\$2,872.68			\$2,872.68	\$2,500.00	\$373
Presbytery of Genesee Valley Mission	\$20,000.00			\$20,000.00	\$20,000.00	\$0
Presbytery of Geneva Churches	\$2,935.80			\$2,935.80	\$2,500.00	\$436
Treasurer & Chair of the Budget & Finance Commit	\$25,000.00			\$25,000.00	\$25,000.00	\$0
BBQ	\$426.00			\$426.00	\$0.00	\$426
Miscellaneous Income	\$1,109.40			\$1,109.40	\$0.00	\$1,109
<b>Total Camp Receipts</b>	<b>\$172,002.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$172,002.48</b>	<b>\$165,450.00</b>	<b>\$6,552</b>
<b>Total Giving &amp; Other Receipts</b>	<b>\$172,002.48</b>	<b>\$277,697.63</b>	<b>\$308,608.73</b>	<b>\$758,308.84</b>	<b>\$765,587.79</b>	<b>(\$7,279)</b>
<b><u>Ministry &amp; Mission (Expenditures)</u></b>						
<b>Personnel</b>						
<b>Executive</b>						
Cash Salary	\$7,320.56	\$25,590.00	\$10,967.04	\$43,877.60	\$44,005.00	(\$127)
Housing			\$24,000.08	\$24,000.08	\$24,000.00	\$0
SECA Offset			\$5,330.00	\$5,330.00	\$5,202.38	\$128
Major Medical Supplement			\$2,273.46	\$2,273.46	\$2,200.00	\$73
Board of Pensions			\$22,441.68	\$22,441.68	\$22,441.68	\$0
Study Leave			\$1,000.00	\$1,000.00	\$1,000.00	\$0
Travel/Business			\$7,912.80	\$7,912.80	\$7,000.00	\$913
Books/Materials			\$2,436.12	\$2,436.12	\$2,000.00	\$436
<b>SUBTOTAL</b>	<b>\$7,320.56</b>	<b>\$25,590.00</b>	<b>\$76,361.18</b>	<b>\$109,271.74</b>	<b>\$107,849.06</b>	<b>\$1,423</b>
<b>Administrative Assistant</b>						
Cash Salary	\$12,271.22		\$28,633.28	\$40,904.50	\$40,904.50	\$0
Major Medical Supplement			\$1,298.98	\$1,298.98	\$1,300.00	(\$1)
Board of Pensions			\$13,498.56	\$13,498.56	\$13,498.56	\$0
<b>SUBTOTAL</b>	<b>\$12,271.22</b>	<b>\$0.00</b>	<b>\$43,430.82</b>	<b>\$55,702.04</b>	<b>\$55,703.06</b>	<b>(\$1)</b>
<b>Camp Director</b>						
Cash Salary	\$18,419.58			\$18,419.58	\$26,606.00	(\$8,186)
Major Medical	\$0.00			\$0.00	\$797.47	(\$797)
Board of Pensions	\$7,728.48			\$7,728.48	\$11,592.72	(\$3,864)
<b>SUBTOTAL</b>	<b>\$26,148.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$26,148.06</b>	<b>\$38,996.19</b>	<b>(\$12,848)</b>
<b>Camp Property Manager</b>						
Cash Salary	\$23,299.90			\$23,299.90	\$23,300.00	(\$0)
Major Medical	\$335.20			\$335.20	\$700.00	(\$365)

## 2013 Presbytery of Geneva Profit & Loss Report

	Camp	Mission	Ops	Total Actual	Budget	Over/ (Under)
Board of Pensions	\$11,196.00			\$11,196.00	\$11,196.00	\$0
<b>SUBTOTAL</b>	<b>\$34,831.10</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34,831.10</b>	<b>\$35,196.00</b>	<b>(\$364.90)</b>
<b>Assistant Property Manager</b>						
Cash Salary	\$12,622.50			\$12,622.50	\$10,000.00	\$2,623
<b>SUBTOTAL</b>	<b>\$12,622.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,622.50</b>	<b>\$10,000.00</b>	<b>\$2,623</b>
<b>Communications Director / Camp Director</b>						
Cash Salary	\$25,043.82	\$25,128.53		\$50,172.35	\$38,126.95	\$12,045
Major Medical Supplement			\$2,744.45	\$2,744.45	\$1,500.00	\$1,244
Travel/Business Exp.			\$3,165.07	\$3,165.07	\$0.00	\$3,165
Board of Pensions			\$18,198.87	\$18,198.87	\$15,250.17	\$2,949
Interim Camp Director Salary	\$3,994.77			\$3,994.77	\$8,086.00	(\$4,091)
<b>SUBTOTAL</b>	<b>\$29,038.59</b>	<b>\$25,128.53</b>	<b>\$24,108.39</b>	<b>\$78,275.51</b>	<b>\$62,963.12</b>	<b>\$15,312</b>
<b>Miscellaneous</b>						
Major Medical Supplement			\$147.20	\$147.20	\$0.00	\$147
Disability Insurance			\$574.00	\$574.00	\$600.00	(\$26)
Worker's Compensation			\$929.04	\$929.04	\$700.00	\$229
FICA	\$6,281.50		\$8,688.09	\$14,969.59	\$11,000.00	\$3,970
NYS Unemployment Insurance			\$792.89	\$792.89	\$500.00	\$293
<b>SUBTOTAL</b>	<b>\$6,281.50</b>	<b>\$0.00</b>	<b>\$11,131.22</b>	<b>\$17,412.72</b>	<b>\$12,800.00</b>	<b>\$4,613</b>
<b>Total Personnel</b>	<b>\$128,513.53</b>	<b>\$50,718.53</b>	<b>\$155,031.61</b>	<b>\$334,263.67</b>	<b>\$323,507.43</b>	<b>\$10,756</b>
<b>Mission</b>						
<b>Mission Priorities of the Presbytery</b>						
Congregational Transformation		\$5,200.84		\$5,200.84	\$15,000.00	(\$9,799)
Spiritual Development		\$4,100.00		\$4,100.00	\$2,500.00	\$1,600
Building Relationships		\$405.00		\$405.00	\$3,000.00	(\$2,595)
Ecclesiastical Committee Expense		\$4,843.91		\$4,843.91	\$500.00	\$4,344
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$14,549.75</b>	<b>\$0.00</b>	<b>\$14,549.75</b>	<b>\$21,000.00</b>	<b>(\$6,450)</b>
<b>Presbytery Endorsed Projects</b>						
Lay Pastor Seminars				\$0.00	\$0.00	\$0
Camp Whitman (Mission)		\$25,000.00		\$25,000.00	\$25,000.00	\$0
Ministry in Higher Education				\$0.00	\$0.00	\$0
Corning/Elmira New Church Development		\$5,000.00		\$5,000.00	\$5,000.00	\$0
Partnership w/Presbytery of Caribe				\$0.00	\$0.00	\$0
Consultant-Mexico Partnership				\$0.00	\$0.00	\$0
Building Relationship in the US/World		\$5,000.00		\$5,000.00	\$5,000.00	\$0
Candidates' Grant Fund				\$0.00	\$0.00	\$0
Youth Triennium		\$1,000.00		\$1,000.00	\$1,000.00	\$0
Mercy Church NCD		\$10,000.00		\$10,000.00	\$10,000.00	\$0
<b>SUBTOTAL</b>	<b>\$0.00</b>	<b>\$46,000.00</b>	<b>\$0.00</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>	<b>\$0</b>
<b>Session Endorsed/Initiated Projects</b>		<b>\$50,746.94</b>		<b>\$50,746.94</b>	<b>\$50,000.00</b>	<b>\$747</b>
<b>Synod Mission</b>		<b>\$2,650.00</b>		<b>\$2,650.00</b>	<b>\$2,650.00</b>	<b>\$0</b>
<b>Mission Trips</b>		<b>\$21,813.80</b>		<b>\$21,813.80</b>	<b>\$0.00</b>	<b>\$21,814</b>
<b>Total Mission</b>	<b>\$0.00</b>	<b>\$135,760.49</b>	<b>\$0.00</b>	<b>\$135,760.49</b>	<b>\$119,650.00</b>	<b>\$16,110</b>
<b>Operations</b>						
<b>Office Expenses</b>						
Mortgage			\$9,246.15	\$9,246.15	\$14,789.16	(\$5,543)
Utilities			\$3,807.35	\$3,807.35	\$4,500.00	(\$693)
Deferred Maintenance			\$1,530.95	\$1,530.95	\$1,000.00	\$531
Telephone			\$7,263.56	\$7,263.56	\$3,500.00	\$3,764
Postage/Shipping			\$3,185.56	\$3,185.56	\$2,000.00	\$1,186
Bank Fees			\$220.65	\$220.65	\$100.00	\$121
Payroll Service	\$399.96		\$2,605.16	\$3,005.12	\$3,500.00	(\$495)
Equipment Leases/Service Contracts			\$7,740.08	\$7,740.08	\$11,000.00	(\$3,260)
Equipment Purchases			\$79.99	\$79.99	\$2,500.00	(\$2,420)
Software			\$269.93	\$269.93	\$1,000.00	(\$730)

## 2013 Presbytery of Geneva Profit & Loss Report

	Camp	Mission	Ops	Total Actual	Budget	Over/ (Under)
Website			\$760.51	\$760.51	\$500.00	\$261
Office Supplies & Hospitality			\$6,464.40	\$6,464.40	\$7,000.00	(\$536)
Staff Development			\$2,019.19	\$2,019.19	\$1,000.00	\$1,019
Bookkeeping Contract	\$375.33		\$5,675.95	\$6,051.28	\$7,500.00	(\$1,449)
Auditor Contract			\$4,000.00	\$4,000.00	\$2,500.00	\$1,500
Resources			\$163.00	\$163.00	\$250.00	(\$87)
Office Cleaning Service			\$4,605.00	\$4,605.00	\$5,200.00	(\$595)
Camp Office Expense Allocation	\$6,780.00		(\$6,811.28)	(\$31.28)	\$0.00	(\$31)
<b>SUBTOTAL</b>	<b>\$7,555.29</b>	<b>\$0.00</b>	<b>\$52,826.15</b>	<b>\$60,381.44</b>	<b>\$67,839.16</b>	<b>(\$7,458)</b>
<b>Other Operating Expenses</b>						
EP Discretionary Fund			\$2,228.61	\$2,228.61	\$2,000.00	\$229
Insurance - Office			\$6,605.73	\$6,605.73	\$6,500.00	\$106
Synod Per Capita			\$25,802.40	\$25,802.40	\$25,802.40	\$0
GA Per Capita			\$47,695.58	\$47,695.58	\$44,988.80	\$2,707
Investment Fees			\$95.00	\$95.00	\$100.00	(\$5)
Legal Expenses			\$14.34	\$14.34	\$1,000.00	(\$986)
Church Officer Books			\$798.32	\$798.32	\$750.00	\$48
GA/Synod Meetings			\$468.44	\$468.44	\$500.00	(\$32)
Contingency Fund (Miscellaneous Expenses)			\$3,651.20	\$3,651.20	\$3,000.00	\$651
Staff Travel	\$300.00		\$2,647.39	\$2,947.39	\$1,500.00	\$1,447
Investment Losses			\$106.03	\$106.03	\$3,000.00	(\$2,894)
Debt Written Off				\$0.00	\$0.00	\$0
<b>SUBTOTAL</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$90,113.04</b>	<b>\$90,413.04</b>	<b>\$89,141.20</b>	<b>\$1,272</b>
<b>Total Operations</b>	<b>\$7,855.29</b>	<b>\$0.00</b>	<b>\$142,939.19</b>	<b>\$150,794.48</b>	<b>\$156,980.36</b>	<b>(\$6,186)</b>
<b>Total Presbytery Expenses</b>	<b>\$136,368.82</b>	<b>\$186,479.02</b>	<b>\$297,970.80</b>	<b>\$620,818.64</b>	<b>\$600,137.79</b>	<b>\$20,681</b>
<b>Camp Whitman Expenses</b>						
<b>Camp Summer Salaries</b>						
Aquatic Director	\$2,840.74			\$2,840.74	\$3,000.00	(\$159)
Associate Lifeguards (3)	\$4,062.52			\$4,062.52	\$6,500.00	(\$2,437)
Nurses (7)	\$2,000.00			\$2,000.00		\$2,000
Nurse Coordinator	\$3,984.34			\$3,984.34	\$6,500.00	(\$2,516)
Assistant Nurse Coordinator	\$700.00			\$700.00		\$700
Head Cook	\$4,000.00			\$4,000.00	\$4,000.00	\$0
Assistant Cook	\$2,000.00			\$2,000.00	\$2,200.00	(\$200)
Prep Cook/Dishwasher (2)	\$2,600.00			\$2,600.00	\$2,800.00	(\$200)
Program Coordinators (2)	\$15,000.00			\$15,000.00	\$15,000.00	\$0
Day Camp Coordinator	\$6,000.01			\$6,000.01	\$0.00	\$6,000
Counselors (18)	\$36,066.64			\$36,066.64	\$33,000.00	\$3,067
<b>SUBTOTAL</b>	<b>\$79,254.25</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$79,254.25</b>	<b>\$73,000.00</b>	<b>\$6,254</b>
<b>Workers Comp</b>	<b>\$8,361.40</b>			<b>\$8,361.40</b>	<b>\$7,415.50</b>	<b>\$946</b>
<b>FICA</b>	<b>\$6,062.95</b>			<b>\$6,062.95</b>	<b>\$5,584.50</b>	<b>\$478</b>
<b>Insurance</b>						
Vehicle	\$2,015.17			\$2,015.17	\$2,000.00	\$15
Property/Liability/Accident	\$15,133.28			\$15,133.28	\$15,000.00	\$133
<b>SUBTOTAL</b>	<b>\$17,148.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,148.45</b>	<b>\$17,000.00</b>	<b>\$148</b>
<b>Program Expenses</b>						
Bank Fees	\$1,431.51			\$1,431.51	\$1,000.00	\$432
Computer Software & Support	\$0.00			\$0.00	\$1,200.00	(\$1,200)
Curriculum	\$344.60			\$344.60	\$350.00	(\$5)
Arts & Crafts	\$489.08			\$489.08	\$1,500.00	(\$1,011)
General Program Expenses	\$3,164.64			\$3,164.64	\$800.00	\$2,365
Gen. Exp. for Camps for the DD	\$129.51			\$129.51		\$130
CPR/First Aid Training	\$1,505.00			\$1,505.00	\$1,000.00	\$505
Camp Store	\$1,830.81			\$1,830.81	\$300.00	\$1,531
Staff T Shirts	\$17.05			\$17.05	\$550.00	(\$533)

## 2013 Presbytery of Geneva Profit & Loss Report

	Camp	Mission	Ops	Total Actual	Budget	Over/ (Under)
Registration Materials	\$4,113.00			\$4,113.00	\$800.00	\$3,313
Program Equipment	\$1,180.50			\$1,180.50	\$2,000.00	(\$820)
Marketing & Advertising	\$1,210.41			\$1,210.41	\$2,500.00	(\$1,290)
<b>SUBTOTAL</b>	<b>\$15,416.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,416.11</b>	<b>\$12,000.00</b>	<b>\$3,416</b>
<b>Utilities</b>						
Telephone & Internet	\$3,323.00			\$3,323.00	\$1,000.00	\$2,323
Electric	\$3,424.04			\$3,424.04	\$3,000.00	\$424
Propane Gas	\$2,126.33			\$2,126.33	\$2,500.00	(\$374)
<b>SUBTOTAL</b>	<b>\$8,873.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,873.37</b>	<b>\$6,500.00</b>	<b>\$2,373</b>
<b>Swimming Pool</b>	<b>\$1,800.47</b>			<b>\$1,800.47</b>	<b>\$2,000.00</b>	<b>(\$200)</b>
<b>Lakefront</b>	<b>\$1,464.41</b>			<b>\$1,464.41</b>	<b>\$750.00</b>	<b>\$714</b>
<b>Committee Expenses</b>	<b>\$18.45</b>			<b>\$18.45</b>	<b>\$100.00</b>	<b>(\$82)</b>
<b>Medical Supplies</b>	<b>\$731.46</b>			<b>\$731.46</b>	<b>\$500.00</b>	<b>\$231</b>
<b>Chicken Barbecue</b>	<b>\$975.00</b>			<b>\$975.00</b>	<b>\$1,200.00</b>	<b>(\$225)</b>
<b>Kitchen</b>	<b>\$22,558.20</b>			<b>\$22,558.20</b>	<b>\$24,000.00</b>	<b>(\$1,442)</b>
<b>Permits/Memberships</b>	<b>\$1,006.25</b>			<b>\$1,006.25</b>	<b>\$400.00</b>	<b>\$606</b>
<b>Unanticipated Expenses</b>	<b>\$949.98</b>			<b>\$949.98</b>	<b>\$0.00</b>	<b>\$950</b>
<b>Camp Vehicles</b>	<b>\$5,173.47</b>			<b>\$5,173.47</b>	<b>\$5,000.00</b>	<b>\$173</b>
<b>Camp Maintenance</b>	<b>\$12,781.64</b>			<b>\$12,781.64</b>	<b>\$10,000.00</b>	<b>\$2,782</b>
<b>Total Camp Whitman Expenses</b>	<b>\$182,575.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$182,575.86</b>	<b>\$165,450.00</b>	<b>\$17,126</b>
<b>Total Ministry &amp; Mission</b>	<b>\$318,944.68</b>	<b>\$186,479.02</b>	<b>\$297,970.80</b>	<b>\$803,394.50</b>	<b>\$765,587.79</b>	<b>\$37,807</b>
<b>Surplus / (Shortage)</b>	<b>(\$146,942.20)</b>	<b>\$91,218.61</b>	<b>\$10,637.93</b>	<b>(\$45,085.66)</b>	<b>\$0.00</b>	<b>(\$45,086)</b>

	Balance 12/31/2012	Income	Expenses	Net	Balance 12/31/2013
<b>Dedicated Accounts</b>					
Study Leave Fund	\$15,332.95		\$3,423.21	(\$3,423.21)	\$11,909.74
Graham Andrus Scholarship	\$280.26			\$0.00	\$280.26
Building Relationship in the US/World	\$5,000.00	\$5,000.00		\$5,000.00	\$10,000.00
Candidates Grant Fund	\$3,467.30	\$479.00		\$479.00	\$3,946.30
Lay Pastor Seminars	\$8,925.26			\$0.00	\$8,925.26
Two-Cents-A-Meal	\$10,363.45	\$15,791.54	\$9,877.50	\$5,914.04	\$16,277.49
Peacemaking	\$2,848.45	\$162.00	\$2,510.00	(\$2,348.00)	\$500.45
Flood Relief - Conklin NY	\$100.00			\$0.00	\$100.00
Partnership w/Presby. of Caribe	\$20,712.99			\$0.00	\$20,712.99
In and Out	\$0.00	\$8,784.00	\$7,879.38	\$904.62	\$904.62
Youth Triennium	\$2,746.85	\$8,271.00	\$11,217.00	(\$2,946.00)	(\$199.15)
NCD Mercy Church	(\$90.12)	\$10,000.00	\$46,649.51	(\$36,649.51)	(\$36,739.63)
Lauter Gift	\$78,280.28			\$0.00	\$78,280.28
West VA Relief	\$2,221.91	\$3,100.00	\$2,015.30	\$1,084.70	\$3,306.61
TBB Grant	\$1,000.00			\$0.00	\$1,000.00
Hay Grant	\$8,963.99		\$4,482.00	(\$4,482.00)	\$4,481.99
CTC Grant	\$6.49			\$0.00	\$6.49
New Church Development Corning	\$5,135.14	\$65,805.00	\$69,200.03	(\$3,395.03)	\$1,740.11
Ministry in Higher Education	\$1,171.56		\$1,171.56	(\$1,171.56)	\$0.00
Equal Exchange Purchases	\$1,484.08		\$87.49	(\$87.49)	\$1,396.59
Synod Grant - Leadership Development	\$1,715.16		\$1,715.16	(\$1,715.16)	\$0.00
Labyrinth Project	\$4,025.00		\$4,025.00	(\$4,025.00)	\$0.00
Hunger Reserve	\$13,082.63		\$13,100.00	(\$13,100.00)	(\$17.37)
Presbytery General Endowment	\$26,800.00			\$0.00	\$26,800.00
Camp Whitman	\$125,668.38		\$100.00	(\$100.00)	\$125,568.38
<b>Total Dedicated Accounts</b>	<b>\$339,242.01</b>	<b>\$117,392.54</b>	<b>\$177,453.14</b>	<b>(\$60,060.60)</b>	<b>\$279,181.41</b>

	Income	Expenses	Net
<b>Other Income / Expenses</b>			
Depreciation		\$41,224.72	(\$41,224.72)
<b>Total Other Income / Expenses</b>	<b>\$0.00</b>	<b>\$41,224.72</b>	<b>(\$41,224.72)</b>
<b>Net Income</b>			<b>(\$146,370.98)</b>

**Presbytery of Geneva - Accounts Receivable**

Church	Outstanding Per Capita & Mission as of 12/31/2013	Outstanding Per Capita & Mission as of 3/13/2014
ADDISON	\$0.00	\$0.00
ALMOND	\$0.00	\$0.00
ANDOVER	\$0.00	\$0.00
ARKPORT	\$0.00	\$0.00
ATLANTA	\$0.00	\$0.00
BATH	\$0.00	\$0.00
BELLONA	\$0.00	\$0.00
BIG FLATS	\$0.00	\$0.00
BURDETT	\$0.00	\$0.00
CANANDAIGUA	\$0.00	\$0.00
CANISTEO	\$0.00	\$0.00
COHOCTON	\$1,553.50	\$0.00
CORNING	\$3,736.00	\$0.00
DUNDEE	\$0.00	\$0.00
E. PALMYRA	\$0.00	\$0.00
ELMIRA FIRST	\$5,834.00	\$0.00
ELMIRA LAKE	\$0.00	\$0.00
ELMIRA NORTH	\$2,829.00	\$0.00
ELM.WESTMINSTER	\$0.00	\$0.00
FAIRVILLE	\$0.00	\$0.00
GENEVA	\$11,636.25	\$0.00
HAMMONDSPORT	\$0.00	\$0.00
HECTOR	\$1,088.70	\$0.00
HEDGESVILLE	\$0.00	\$0.00
HORNELL	\$0.00	\$0.00
HORSEHEADS	\$0.00	\$0.00
HOWARD	\$983.75	\$983.75
HURON	\$443.00	\$0.00
ITHACA	\$2,506.46	\$0.00
JASPER	\$0.00	\$0.00
JUNIUS	\$0.00	\$0.00
LODI	\$0.00	\$0.00
LYONS	\$0.00	\$0.00
MARION	\$1,848.00	\$1,848.00
MORELAND	\$0.00	\$0.00
NAPLES	\$0.00	\$0.00
NEWARK	\$28,056.56	\$28,056.56
OAKS CORNERS	\$0.00	\$0.00
ONTARIO CENTER	\$0.00	\$0.00
OVID	\$0.00	\$0.00

**Presbytery of Geneva - Accounts Receivable**

Church	Outstanding Per Capita & Mission as of 12/31/2013	Outstanding Per Capita & Mission as of 3/13/2014
PAINTED POST	\$2,060.00	\$0.00
PALMYRA	\$1,645.04	\$222.38
PENN YAN	\$1,985.00	\$1,985.00
PHELPS	\$770.00	\$228.00
PRATTSBURG	\$2,206.24	\$2,206.24
PULTENEY	\$0.00	\$0.00
RED CREEK	\$0.00	\$0.00
ROCK STREAM	\$0.00	\$0.00
ROMULUS	\$70.00	\$70.00
SENECA #9	(\$20.08)	(\$20.08)
SENECA FALLS	\$938.63	\$0.00
SHORTSVILLE	\$1,283.30	\$0.00
SODUS	\$0.00	\$0.00
SPENCER	\$682.00	\$491.33
TRUMANSBURG	\$4,291.20	\$0.00
WATERLOO	\$3,727.00	\$0.00
WATKINS GLEN	\$0.00	\$0.00
WEST FAYETTE	\$1,848.00	\$1,848.00
WESTON	\$0.00	\$0.00
WILLIAMSON	\$0.00	\$0.00
WOLCOTT	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>\$82,001.55</b>	<b>\$37,919.18</b>
OTHER AR	\$6,587.62	
<b>TOTAL AR</b>	<b>\$88,589.17</b>	

### Presbytery of Geneva - Accounts Payable

Vendor	Outstanding 12/31/2013	Outstanding 3/13/2014
Presbyterian Church (USA)	\$44,988.80	\$28,188.80
Synod of the Northeast	\$26,915.80	\$15,715.80
Session Endorsed/Initiated Projects		
Boys & Girls Club of Geneva	\$1,000.00	\$0.00
Bradford Food Pantry	\$400.00	\$0.00
Catholic Charities - Turning Point	\$750.00	\$0.00
Catholic Charities of Steuben County	\$400.00	\$0.00
Catholic Charities of the Finger Lakes V	\$1,750.00	\$0.00
Compeer of Family Services of Chemung Cty	\$500.00	\$0.00
Dundee Area Youth Center	\$1,250.00	\$0.00
Dundee Food Pantry	\$200.00	\$0.00
Faith in Action	\$1,340.00	\$0.00
Family Counseling Service of the FL	\$1,500.00	\$0.00
First Pres. Church of Arkport	\$250.00	\$0.00
First Presbyterian Church of Elmira	\$2,500.00	\$0.00
First Presbyterian Church of Ithaca	\$1,700.00	\$0.00
Food for the Needy	\$1,000.00	\$0.00
Geneva Food Pantry	\$1,250.00	\$0.00
Habitat for Humanity of Tompkins/Cortland	\$1,000.00	\$0.00
Hector Presbyterian Church (V)	\$212.50	\$0.00
House of John	\$1,000.00	\$0.00
Interfaith Hospitality Center	\$333.50	\$0.00
La Casa Food Pantry	\$100.00	\$0.00
Lake Street Presbyterian Church	\$2,250.00	\$0.00
League of Women Voters	\$300.00	\$0.00
Lyons Community Food Cupboard (V)	\$1,000.00	\$0.00
Treasurer & Chair of the Budget & Finance Committee	\$150.00	\$0.00
Ontario-Yates Hospice	\$1,000.00	\$0.00
Ontario Food Pantry	\$250.00	\$0.00
Our Lady of Peace	\$750.00	\$0.00
Painted Post Churches Pantry	\$750.00	\$0.00
Phelps Community Food Cupboard	\$125.00	\$0.00
Pines of Peace, Inc.	\$500.00	\$0.00
Presbyterian Church of Geneva	\$1,500.00	\$0.00
Protestant Cooperative Ministry	\$2,000.00	\$0.00
Safe Harbors of Finger Lakes - Yates	\$837.50	\$0.00
Safe Harbors of the Finger Lakes-Ontario	\$1,172.50	\$0.00
Safe Harbors of the Finger Lakes - Seneca	\$500.00	\$0.00
Schuyler County Habitat for Humanity	\$333.50	\$0.00
Schuyler County Health Check	\$333.50	\$0.00
Schuyler Outreach	\$600.00	\$0.00
Seneca County House of Concern	\$2,125.00	\$0.00

**Presbytery of Geneva - Accounts Payable**

Vendor	Outstanding 12/31/2013	Outstanding 3/13/2014
Sodus Senior Nutrition Center	\$100.00	\$0.00
South Seneca Food Pantry	\$1,000.00	\$0.00
Steuben County Rural Ministry	\$250.00	\$0.00
Trumansburg Food Pantry	\$500.00	\$0.00
Tyrone Food Pantry	\$600.00	\$0.00
Wayne County Rural Ministry/Come Unity	\$1,340.00	\$0.00
<b>SUBTOTAL</b>	<b>\$110,607.60</b>	<b>\$43,904.60</b>
Other AP	\$12,339.08	
<b>TOTAL AP</b>	<b>\$122,946.68</b>	





Certified Public Accountants | Business Consultants

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

General Council  
Presbytery of Geneva  
Penn Yan, New York

We have reviewed the accompanying statements of financial position of the Presbytery of Geneva as of December 31, 2012 and 2011, and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our reviews, with the exception of the matter described in the following paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

As disclosed in Note 1 to the financial statements, accounting principles generally accepted in the United States of America require that property and equipment be stated at cost. The Organization has informed us that property and equipment has been stated at its appraised value in the accompanying balance sheet. The effect of this departure from generally accepted accounting principles on financial position, changes in net assets, and cash flows has not been determined.

*EFP Rotenberg, LLP*

EFP Rotenberg, LLP  
Corning, New York  
November 25, 2013