

Independent Accountant's Review Report

**Presbytery of Carlisle
Presbyterian Church
(U.S.A.)**

We have reviewed the accompanying financial statements of the Presbytery of Carlisle (Presbytery) (a nonprofit organization), which comprise the statements of assets, liabilities and net assets – modified cash basis as of December

31, 2019 and 2018, and the related statements of revenue and expenses – modified cash basis and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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 opinions.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusions.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Change in Accounting Principal

As described in Note 1 to the financial statements, for the year ended December 31, 2019 the Presbytery adopted ASU 2018-08, "*Clarifying the Scope and the Accounting Guidance for Contributions Made (Topic 958)*," which provides guidance for distinguishing between conditional and unconditional contributions.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusions are not modified with respect to this matter.

Maher Duessel

Harrisburg, Pennsylvania
April 13, 2020