

**2023 Delta Statement of Financial Position**

As of: Jul 31st 2023 | Includes Open Transactions

Accounts	Balance Jan 01, 2023	Balance Jul 31, 2023	\$ Change	% Change
<b>Assets</b>				
Cash and Equivalents				
Checking				
101101 First Financial Ckg (3249)	65,428.39	84,420.40	18,992.01	29.03 %
Total Checking	65,428.39	84,420.40	18,992.01	29.03 %
First Financial MM & CD's				
101110 First Financial MM (9210)	229,437.73	120,349.39	( 109,088.34)	( 47.55 %)
101121 First Financial CD 5 Month	0.00	50,000.00	50,000.00	0.00 %
101122 First Financial CD 11 Month	0.00	50,000.00	50,000.00	0.00 %
Total First Financial MM & CD's	229,437.73	220,349.39	( 9,088.34)	( 3.96 %)
Investments				
Presbyterian Foundation				
101102 Income Fund Presby Foundation	31,919.55	32,550.32	630.77	1.98 %
101103 Growth Fund Presby Foundation	236,670.92	284,214.04	47,543.12	20.09 %
101104 Permanent Fund Presby Founda	2,356.37	2,356.37	0.00	0.00 %
Total Presbyterian Foundation	270,946.84	319,120.73	48,173.89	17.78 %
Money Concepts Investment				
101105 Money Concepts	1,629,122.16	1,654,268.71	25,146.55	1.54 %
Total Money Concepts Investment	1,629,122.16	1,654,268.71	25,146.55	1.54 %
Total Investments	1,900,069.00	1,973,389.44	73,320.44	3.86 %
Total Cash and Equivalents	2,194,935.12	2,278,159.23	83,224.11	3.79 %
Fixed Assets				
104101 Presbytery Office Equip/books	40,000.00	40,000.00	0.00	0.00 %
Total Fixed Assets	40,000.00	40,000.00	0.00	0.00 %
<b>Total Assets</b>	<b>\$ 2,234,935.12</b>	<b>\$ 2,318,159.23</b>	<b>\$ 83,224.11</b>	<b>3.72 %</b>
<b>Liabilities &amp; Net Assets</b>				
Liabilities				
Payroll Liabilities				
Payroll Tax Liabilities				
201102 Dayton Taxes	219.15	0.00	( 219.15)	( 100.00 %)
201103 Kettering City Tax	0.00	( 0.02)	( 0.02)	0.00 %

\$109K pulled from MM to fund  
\$100K CDs and for approved  
expenses from proceeds of  
previous church sales

<b>Accounts</b>	<b>Balance Jan 01, 2023</b>	<b>Balance Jul 31, 2023</b>	<b>\$ Change</b>	<b>% Change</b>
Total Payroll Tax Liabilities	219.15	( 0.02 )	( 219.17 )	( 100.01 % )
Payroll Benefits Liabilities				
201119 Fidelity Investments-403B	2,400.00	3,930.00	1,530.00	63.75 %
Total Payroll Benefits Liabilities	2,400.00	3,930.00	1,530.00	63.75 %
Total Payroll Liabilities	2,619.15	3,929.98	1,310.83	50.05 %
Credit Cards				
209200 Chase Credit Card-Lynn	0.00	153.32	153.32	0.00 %
209210 Chase Credit Card-Terry	0.00	134.52	134.52	0.00 %
209220 Chase Credit Card-Office	0.00	1,880.26	1,880.26	0.00 %
Total Credit Cards	0.00	2,168.10	2,168.10	0.00 %
Total Liabilities	2,619.15	6,098.08	3,478.93	132.83 %
Net Assets				
PMV Unrestricted Net Assets				
General Fund Balance				
301100 General Fund Balance	( 66,453.06 )	( 41,632.22 )	24,820.84	( 37.35 % )
Total General Fund Balance	( 66,453.06 )	( 41,632.22 )	24,820.84	( 37.35 % )
Invested Assets				
PF & MC Investments				
302101 Working Capital Fund	1,279,223.50	1,249,223.50	( 30,000.00 )	( 2.35 % )
304300 Ch Sale Funds PF 25%	172,030.00	172,030.00	0.00	0.00 %
330300 Ch Sale Funds MC 75%	516,089.00	516,089.00	0.00	0.00 %
840000 MC Cumulative Value Change	( 40,385.64 )	14,760.91	55,146.55	( 136.55 % )
850000 PF Cumulative Value Change	( 26,887.86 )	21,286.03	48,173.89	( 179.17 % )
Total PF & MC Investments	1,900,069.00	1,973,389.44	73,320.44	3.86 %
FF MM (9210)				
330200 Ch Prop Near Term Use (99231)	226,857.05	220,784.39	( 6,072.66 )	( 2.68 % )
Total FF MM (9210)	226,857.05	220,784.39	( 6,072.66 )	( 2.68 % )
Total Invested Assets	2,126,926.05	2,194,173.83	67,247.78	3.16 %
Total PMV Unrestricted Net Assets	2,060,472.99	2,152,541.61	92,068.62	4.47 %
Permanently Restricted				
307110 Rrl Ch Ed Inc (Perm Restricted)	251.54	305.44	53.90	21.43 %
Total Permanently Restricted	251.54	305.44	53.90	21.43 %
Donor Restricted				
309100 Annette Brown Fund	16,042.76	16,042.76	0.00	0.00 %
Total Donor Restricted	16,042.76	16,042.76	0.00	0.00 %
Designated/Restricted Funds				
Board Restricted				

Accounts	Balance	Balance	\$ Change	% Change
	Jan 01, 2023	Jul 31, 2023		
304301 COM Church Care	780.76	1,064.76	284.00	36.37 %
304401 EP Sabbatical	20,455.00	20,455.00	0.00	0.00 %
305101 Preparation for Ministry	12,299.22	13,063.22	764.00	6.21 %
306101 Northminster Fund	62,452.72	51,652.72	( 10,800.00 )	( 17.29 % )
308101 Peacemaking Fund	20,085.40	20,085.40	0.00	0.00 %
312101 GA Expense Fund	4,797.51	4,797.51	0.00	0.00 %
331100 Pathways To Homeownership Fund Balance	550.00	0.00	( 550.00 )	( 100.00 % )
351100 Synod Higher Education Fund	6,087.59	6,087.59	0.00	0.00 %
352100 Educational/Equipping Opportunities Fund	3,775.00	1,075.00	( 2,700.00 )	( 71.52 % )
353100 Racial Justice Training	0.00	300.00	300.00	0.00 %
370030 Hamilton Westwood	895.00	0.00	( 895.00 )	( 100.00 % )
<b>PCUSA Restricted</b>				
330610 Christmas Joy Offering	0.00	100.00	100.00	0.00 %
330880 Salvation Army	0.00	625.00	625.00	0.00 %
330998 Peace & Global Witness Offering 25%	1,929.24	2,023.88	94.64	4.91 %
<b>Total PCUSA Restricted</b>	<b>1,929.24</b>	<b>2,748.88</b>	<b>819.64</b>	<b>42.49 %</b>
<b>Total Board Restricted</b>	<b>134,107.44</b>	<b>121,330.08</b>	<b>( 12,777.36 )</b>	<b>( 9.53 % )</b>
<b>Board Restricted Funds</b>				
<b>Restricted Funds for Synod</b>				
330890 Synod Campus Support	0.00	0.02	0.02	0.00 %
330910 Synod Directed Mission	0.00	400.00	400.00	0.00 %
<b>Total Restricted Funds for Synod</b>	<b>0.00</b>	<b>400.02</b>	<b>400.02</b>	<b>0.00 %</b>
<b>Total Board Restricted Funds</b>	<b>0.00</b>	<b>400.02</b>	<b>400.02</b>	<b>0.00 %</b>
<b>Board Restricted Network Funds</b>				
307101 Network Older Adult Fund #1a	7,943.24	7,943.24	0.00	0.00 %
315100 Network Colombian Partnership Fund	10,948.00	10,948.00	0.00	0.00 %
323200 Network Support Fund #4	2,500.00	2,500.00	0.00	0.00 %
323300 Network Educators Fd Sexual Misconduct	50.00	50.00	0.00	0.00 %
<b>Total Board Restricted Network Funds</b>	<b>21,441.24</b>	<b>21,441.24</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Total Designated/Restricted Funds</b>	<b>155,548.68</b>	<b>143,171.34</b>	<b>( 12,377.34 )</b>	<b>( 7.96 % )</b>
<b>Total Net Assets</b>	<b>2,232,315.97</b>	<b>2,312,061.15</b>	<b>79,745.18</b>	<b>3.57 %</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 2,234,935.12</b>	<b>\$ 2,318,159.23</b>	<b>\$ 83,224.11</b>	<b>3.72 %</b>