

## 2023 Delta Statement of Financial Position

As of: Oct 31st 2023 | Includes Open Transactions

Accounts	Balance Jan 01, 2023	Balance Oct 31, 2023	\$ Change	% Change
<b>Assets</b>				
Cash and Equivalents				
Checking				
101101 First Financial Ckg (3249)	65,428.39	55,797.80	( 9,630.59)	( 14.72 %)
Total Checking	65,428.39	55,797.80	( 9,630.59)	( 14.72 %)
First Financial MM & CD's				
101110 First Financial MM (9210)	229,437.73	120,440.42	( 108,997.31)	( 47.51 %)
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	220,440.42	( 8,997.31)	( 3.92 %)
Investments				
Presbyterian Foundation				
101102 Income Fund Presby Foundation	31,919.55	31,820.24	( 99.31)	( 0.31 %)
101103 Growth Fund Presby Foundation	236,670.92	264,104.32	27,433.40	11.59 %
101104 Permanent Fund Presby Founda	2,356.37	2,307.17	( 49.20)	( 2.09 %)
Total Presbyterian Foundation	270,946.84	298,231.73	27,284.89	10.07 %
Money Concepts Investment				
101105 Money Concepts	1,629,122.16	1,514,422.19	( 114,699.97)	( 7.04 %)
Total Money Concepts Investment	1,629,122.16	1,514,422.19	( 114,699.97)	( 7.04 %)
Total Investments	1,900,069.00	1,812,653.92	( 87,415.08)	( 4.60 %)
Total Cash and Equivalents	2,194,935.12	2,088,892.14	( 106,042.98)	( 4.83 %)
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>\$ 2,128,892.14</b>	<b>( \$ 106,042.98)</b>	<b>( 4.74 %)</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 %

<b>Accounts</b>	<b>Balance Jan 01, 2023</b>	<b>Balance Oct 31, 2023</b>	<b>\$ Change</b>	<b>% Change</b>
Total Payroll Tax Liabilities	219.15	( 0.02)	( 219.17)	( 100.01 %)
<b>Payroll Benefits Liabilities</b>				
201119 Fidelity Investments-403B	2,400.00	4,590.00	2,190.00	91.25 %
Total Payroll Benefits Liabilities	2,400.00	4,590.00	2,190.00	91.25 %
Total Payroll Liabilities	2,619.15	4,589.98	1,970.83	75.25 %
<b>Credit Cards</b>				
209200 Chase Credit Card-Lynn	0.00	2.24	2.24	0.00 %
209210 Chase Credit Card-Terry	0.00	396.30	396.30	0.00 %
209220 Chase Credit Card-Office	0.00	1,285.86	1,285.86	0.00 %
Total Credit Cards	0.00	1,684.40	1,684.40	0.00 %
Total Liabilities	2,619.15	6,274.38	3,655.23	139.56 %
<b>Net Assets</b>				
<b>PMV Unrestricted Net Assets</b>				
<b>General Fund Balance</b>				
301100 General Fund Balance	( 66,453.06)	( 69,930.07)	( 3,477.01)	5.23 %
Total General Fund Balance	( 66,453.06)	( 69,930.07)	( 3,477.01)	5.23 %
<b>Invested Assets</b>				
<b>PF &amp; MC Investments</b>				
302101 Working Capital Fund	1,279,223.50	1,219,223.50	( 60,000.00)	( 4.69 %)
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)	( 95,085.61)	( 54,699.97)	135.44 %
850000 PF Cumulative Value Change	( 26,887.86)	446.23	27,334.09	( 101.66 %)
Total PF & MC Investments	1,900,069.00	1,812,703.12	( 87,365.88)	( 4.60 %)
<b>FF MM (9210)</b>				
330200 Ch Prop Near Term Use (99231)	226,857.05	220,875.42	( 5,981.63)	( 2.64 %)
Total FF MM (9210)	226,857.05	220,875.42	( 5,981.63)	( 2.64 %)
Total Invested Assets	2,126,926.05	2,033,578.54	( 93,347.51)	( 4.39 %)
Total PMV Unrestricted Net Assets	2,060,472.99	1,963,648.47	( 96,824.52)	( 4.70 %)
<b>Permanently Restricted</b>				
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 %
<b>Donor Restricted</b>				
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 %
<b>Designated/Restricted Funds</b>				
<b>Board Restricted</b>				

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304301 COM Church Care	780.76	1,064.76	284.00	36.37 %
304401 EP Sabbatical	20,455.00	23,055.00	2,600.00	12.71 %
305101 Preparation for Ministry	12,299.22	13,383.22	1,084.00	8.81 %
306101 Northminster Fund	62,452.72	51,652.72	( 10,800.00)	( 17.29 %)
308101 Peacemaking Fund	20,085.40	15,835.40	( 4,250.00)	( 21.16 %)
312101 GA Expense Fund	4,797.51	5,797.51	1,000.00	20.84 %
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	25.00	( 3,750.00)	( 99.34 %)
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 %
330790 Personal Donation	0.00	150.00	150.00	0.00 %
330998 Peace & Global Witness Offering 25%	1,929.24	2,778.63	849.39	44.03 %
<b>Total PCUSA Restricted</b>	<b>1,929.24</b>	<b>3,028.63</b>	<b>1,099.39</b>	<b>56.99 %</b>
<b>Total Board Restricted</b>	<b>134,107.44</b>	<b>120,229.83</b>	<b>( 13,877.61)</b>	<b>( 10.35 %)</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	450.00	450.00	0.00 %
<b>Total Restricted Funds for Synod</b>	<b>0.00</b>	<b>450.02</b>	<b>450.02</b>	<b>0.00 %</b>
<b>Total Board Restricted Funds</b>	<b>0.00</b>	<b>450.02</b>	<b>450.02</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 %
317100 NETWORK-Stitches For Love Fund	0.00	500.00	500.00	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>21,941.24</b>	<b>500.00</b>	<b>2.33 %</b>
<b>Total Designated/Restricted Funds</b>	<b>155,548.68</b>	<b>142,621.09</b>	<b>( 12,927.59)</b>	<b>( 8.31 %)</b>
<b>Total Net Assets</b>	<b>2,232,315.97</b>	<b>2,122,617.76</b>	<b>( 109,698.21)</b>	<b>( 4.91 %)</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 2,234,935.12</b>	<b>\$ 2,128,892.14</b>	<b>( \$ 106,042.98)</b>	<b>( 4.74 %)</b>