

FYE2025 Delta Statement of Financial Position

As of: Dec 31st 2025 | Includes Open Transactions

Accounts	Balance Dec 31, 2025	Balance Jan 01, 2025	\$ Change	% Change
Assets				
Cash and Equivalents				
Checking				
101101 First Financial Ckg (3249)	42,208.99	73,552.99	31,344.00	74.26 %
Total Checking	42,208.99	73,552.99	31,344.00	74.26 %
First Financial MM & CD's				
101110 First Financial MM (9210)	105,521.60	111,654.64	6,133.04	5.81 %
101123 First Financial CD 8 Month 0677	0.00	52,837.33	52,837.33	0.00 %
101125 First Financial CD 11 Month 0679	0.00	52,294.66	52,294.66	0.00 %
Total First Financial MM & CD's	105,521.60	216,786.63	111,265.03	105.44 %
Investments				
Presbyterian Foundation				
101102 Income Fund Presby Foundation	36,715.25	34,273.99	(2,441.26)	(6.65 %)
101103 Growth Fund Presby Foundation	419,888.88	362,110.54	(57,778.34)	(13.76 %)
101104 Permanent Fund Presby Founda	2,356.37	2,356.37	0.00	0.00 %
Total Presbyterian Foundation	458,960.50	398,740.90	(60,219.60)	(13.12 %)
Money Concepts Investment				
101105 Money Concepts	0.00	1,650,436.33	1,650,436.33	0.00 %
Total Money Concepts Investment	0.00	1,650,436.33	1,650,436.33	0.00 %
Johnson Investments				
101106 Johnson Investments	1,809,246.78	0.00	(1,809,246.78)	(100.00 %)
101150 Johnson/Schwab Money Market	108,189.00	0.00	(108,189.00)	(100.00 %)
Total Johnson Investments	1,917,435.78	0.00	(1,917,435.78)	(100.00 %)
Total Investments	2,376,396.28	2,049,177.23	(327,219.05)	(13.77 %)
Total Cash and Equivalents	2,524,126.87	2,339,516.85	(184,610.02)	(7.31 %)
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 %
Total Assets	\$ 2,564,126.87	\$ 2,379,516.85	(\$ 184,610.02)	(7.20 %)
Liabilities & Net Assets				
Liabilities				
Payroll Liabilities				
Payroll Tax Liabilities				
201100 Federal Taxes	0.00	(675.00)	(675.00)	0.00 %
201103 Kettering City Tax	0.00	(0.01)	(0.01)	0.00 %
Total Payroll Tax Liabilities	0.00	(675.01)	(675.01)	0.00 %
Total Payroll Liabilities	0.00	(675.01)	(675.01)	0.00 %
Credit Cards				
209200 Chase Credit Card-Lynn	529.66	1,314.50	784.84	148.18 %
209210 Chase Credit Card-Terry	1,121.19	1,034.03	(87.16)	(7.77 %)
209220 Chase Credit Card-Office	535.92	571.33	35.41	6.61 %
Total Credit Cards	2,186.77	2,919.86	733.09	33.52 %
Total Liabilities	2,186.77	2,244.85	58.08	2.66 %
Net Assets				
PMV Unrestricted Net Assets				

Accounts	Balance Dec 31, 2025	Balance Jan 01, 2025	\$ Change	% Change
General Fund Balance				
301100 General Fund Balance	(7,784.80)	(44,856.48)	(37,071.68)	476.21 %
Total General Fund Balance	(7,784.80)	(44,856.48)	(37,071.68)	476.21 %
Invested Assets				
MC, PF & CS Invested Assets				
302101 Working Capital Fund	1,123,185.39	1,123,185.39	0.00	0.00 %
304300 Ch Sale Funds PF 25%	172,030.00	172,030.00	0.00	0.00 %
330300 Ch Sale Funds JI 75%	516,089.00	516,089.00	0.00	0.00 %
840000 MC Cumulative Value Change	(1,494,443.53)	156,364.54	1,650,808.07	(110.46 %)
850000 PF Cumulative Value Change	72,723.63	72,723.63	0.00	0.00 %
860000 PF Growth Cumulative Value Change	65,859.54	8,081.20	(57,778.34)	(87.73 %)
870000 PF Income Cumulative Value Change	3,516.47	703.47	(2,813.00)	(79.99 %)
880000 JI Cumulative Value Change	1,779,246.78	0.00	(1,779,246.78)	(100.00 %)
Total MC, PF & CS Invested Assets	2,238,207.28	2,049,177.23	(189,030.05)	(8.45 %)
FF MM (9210)				
330200 Ch Prop Near Term Use (99231)	189,649.29	202,584.18	12,934.89	6.82 %
330201 Representation/Diversity	3,500.00	3,500.00	0.00	0.00 %
330202 COM 2023	526.20	2,166.00	1,639.80	311.63 %
Total FF MM (9210)	193,675.49	208,250.18	14,574.69	7.53 %
Total Invested Assets	2,431,882.77	2,257,427.41	(174,455.36)	(7.17 %)
Total PMV Unrestricted Net Assets	2,424,097.97	2,212,570.93	(211,527.04)	(8.73 %)
Permanently Restricted				
307110 Rrl Ch Ed Inc (Perm Restricted)	567.94	462.11	(105.83)	(18.63 %)
Total Permanently Restricted	567.94	462.11	(105.83)	(18.63 %)
Donor Restricted				
309100 Annette Brown Fund	12,722.66	16,042.76	3,320.10	26.10 %
Total Donor Restricted	12,722.66	16,042.76	3,320.10	26.10 %
Designated/Restricted Funds				
Board Restricted				
304301 COM Church Care	3,773.06	2,701.51	(1,071.55)	(28.40 %)
304401 EP Sabbatical Staffing	14,485.84	25,655.00	11,169.16	77.10 %
304402 EP Cont Ed	5,334.54	6,475.00	1,140.46	21.38 %
304403 SC Cont Education	817.83	817.83	0.00	0.00 %
305101 Preparation for Ministry	13,655.55	14,596.00	940.45	6.89 %
306101 Northminster Fund	46,152.72	51,652.72	5,500.00	11.92 %
308101 Peacemaking Fund	21,176.97	19,610.71	(1,566.26)	(7.40 %)
312101 GA Expense Fund	3,661.57	2,661.57	(1,000.00)	(27.31 %)
351100 Synod Higher Education Fund	4,316.46	6,087.59	1,771.13	41.03 %
353100 Racial Justice Training	300.00	300.00	0.00	0.00 %
Total Board Restricted	113,674.54	130,557.93	16,883.39	14.85 %
Board Restricted Funds				
Restricted Funds for Synod				
330890 Synod Campus Support	(4,232.77)	0.00	4,232.77	(100.00 %)
Total Restricted Funds for Synod	(4,232.77)	0.00	4,232.77	(100.00 %)
Total Board Restricted Funds	(4,232.77)	0.00	4,232.77	(100.00 %)
Board Restricted Network Funds				
307101 NETWORK Older Adult Fund #1a	6,420.22	7,189.33	769.11	11.98 %
315100 NETWORK- Colombian Partnership Fund	8,291.13	9,825.60	1,534.47	18.51 %
317100 NETWORK-Stitches For Love Fund	0.00	224.93	224.93	0.00 %
323200 NETWORK- Support Fund #4	348.41	348.41	0.00	0.00 %
323300 NETWORK- Educators Fd Sexual Misconduct	50.00	50.00	0.00	0.00 %

Accounts	Balance	Balance	\$ Change	% Change
	Dec 31, 2025	Jan 01, 2025		
Total Board Restricted Network Funds	15,109.76	17,638.27	2,528.51	16.73 %
Total Designated/Restricted Funds	124,551.53	148,196.20	23,644.67	18.98 %
Total Net Assets	2,561,940.10	2,377,272.00	(184,668.10)	(7.21 %)
Total Liabilities & Net Assets	\$ 2,564,126.87	\$ 2,379,516.85	(\$ 184,610.02)	(7.20 %)