

Delta Statement of Financial Position

As of: Mar 31st 2026 | Includes Open Transactions

Accounts	Balance Jan 01, 2026	Balance Mar 31, 2026	\$ Change	% Change
Assets				
Cash and Equivalents				
Checking				
101101 First Financial Ckg (3249)	36,552	72,237	35,685	98 %
Total Checking	36,552	72,237	35,685	98 %
First Financial MM & CD's				
101110 First Financial MM (9210)	105,522	105,553	31	0 %
Total First Financial MM & CD's	105,522	105,553	31	0 %
Investments				
Presbyterian Foundation				
101102 Income Fund Presby Foundation	36,715	36,733	18	0 %
101103 Growth Fund Presby Foundation	419,889	401,402	(18,487)	(4 %)
101104 Permanent Fund Presby Founda	2,356	2,356	0	0 %
Total Presbyterian Foundation	458,961	440,492	(18,469)	(4 %)
Johnson Investments				
101106 Johnson Investments	1,809,247	1,805,411	(3,836)	(0 %)
101150 Johnson/Schwab Money Market	108,189	108,189	0	0 %
Total Johnson Investments	1,917,436	1,913,600	(3,836)	(0 %)
Total Investments	2,376,396	2,354,092	(22,304)	(1 %)
Total Cash and Equivalents	2,518,470	2,531,882	13,412	1 %
Fixed Assets				
104101 Presbytery Office Equip/books	40,000	40,000	0	0 %
Total Fixed Assets	40,000	40,000	0	0 %
Total Assets	\$ 2,558,470	\$ 2,571,882	\$ 13,412	1 %
Liabilities & Net Assets				
Liabilities				
Credit Cards				
209200 Chase Credit Card-Lynn	530	508	(21)	(4 %)
209210 Chase Credit Card-Terry	1,121	(12)	(1,133)	(101 %)
209220 Chase Credit Card-Office	536	669	133	25 %
Total Credit Cards	2,187	1,165	(1,022)	(47 %)

Accounts	Balance Jan 01, 2026	Balance Mar 31, 2026	\$ Change	% Change
Total Liabilities	2,187	1,165	(1,022)	(47 %)
Net Assets				
PMV Unrestricted Net Assets				
General Fund Balance				
301100 General Fund Balance	(14,442)	27,968	42,410	(294 %)
Total General Fund Balance	(14,442)	27,968	42,410	(294 %)
Invested Assets				
MC, PF & CS Invested Assets				
302101 Working Capital Fund	1,123,185	1,123,185	0	0 %
304300 Ch Sale Funds PF 25%	172,030	172,030	0	0 %
330300 Ch Sale Funds JI 75%	516,089	516,089	0	0 %
840000 MC Cumulative Value Change	(1,494,444)	(1,494,444)	0	0 %
850000 PF Cumulative Value Change	72,724	72,724	0	0 %
860000 PF Growth Cumulative Value Change	65,860	47,373	(18,487)	(28 %)
870000 PF Income Cumulative Value Change	3,516	3,535	18	1 %
880000 JI Cumulative Value Change	1,779,247	1,775,411	(3,836)	(0 %)
Total MC, PF & CS Invested Assets	2,238,207	2,215,903	(22,304)	(1 %)
FF MM (9210)				
330200 Ch Prop Near Term Use (99231)	189,649	180,809	(8,840)	(5 %)
330201 Representation/Diversity	3,500	2,000	(1,500)	(43 %)
330202 COM 2023	526	526	0	0 %
330207 Corinth Utilities	0	2,849	2,849	0 %
Total FF MM (9210)	193,675	186,185	(7,491)	(4 %)
Total Invested Assets	2,431,883	2,402,088	(29,795)	(1 %)
Total PMV Unrestricted Net Assets	2,417,441	2,430,056	12,615	1 %
Permanently Restricted				
307110 Rrl Ch Ed Inc (Perm Restricted)	568	620	52	9 %
Total Permanently Restricted	568	620	52	9 %
Donor Restricted				
309100 Annette Brown Fund	12,723	12,723	0	0 %
Total Donor Restricted	12,723	12,723	0	0 %
Designated/Restricted Funds				
Board Restricted				
304301 COM Church Care	3,773	3,650	(123)	(3 %)
304401 EP Sabbatical Staffing	14,486	11,576	(2,910)	(20 %)
304402 EP Cont Ed	5,335	5,335	0	0 %
304403 SC Cont Education	818	818	0	0 %
305101 Preparation for Ministry	13,656	13,656	0	0 %

Accounts	Balance Jan 01, 2026	Balance Mar 31, 2026	\$ Change	% Change
306101 Northminster Fund	46,153	46,153	0	0 %
308101 Peacemaking Fund	21,177	21,177	0	0 %
312101 GA Expense Fund	4,662	4,662	0	0 %
351100 Synod Higher Education Fund	4,316	4,316	0	0 %
353100 Racial Justice Training	300	300	0	0 %
PCUSA Restricted				
330940 North Coast Presbytery	0	267	267	0 %
Total PCUSA Restricted	0	267	267	0 %
Total Board Restricted	114,675	111,909	(2,766)	(2 %)
Board Restricted Funds				
Restricted Funds for Synod				
330890 Synod Campus Support	(4,233)	0	4,233	(100 %)
Total Restricted Funds for Synod	(4,233)	0	4,233	(100 %)
Total Board Restricted Funds	(4,233)	0	4,233	(100 %)
Board Restricted Network Funds				
307101 NETWORK Older Adult Fund #1a	6,420	6,420	0	0 %
315100 NETWORK- Colombian Partnership Fund	8,291	8,591	300	4 %
323200 NETWORK- Support Fund #4	348	348	0	0 %
323300 NETWORK- Educators Fd Sexual Misconduct	50	50	0	0 %
Total Board Restricted Network Funds	15,110	15,410	300	2 %
Total Designated/Restricted Funds	125,552	127,318	1,767	1 %
Total Net Assets	2,556,283	2,570,717	14,434	1 %
Total Liabilities & Net Assets	\$ 2,558,470	\$ 2,571,882	\$ 13,412	1 %