

**Presbyterian Church (U.S.A.)
Presbyterian Mission Program Fund
as of September 30, 2015**



UNRESTRICTED				
	UNDESIGNATED FUNDS	DESIGNATED FUNDS	PROGRAMMATIC LOAN FUND	COMBINED TOTAL
Balance as of January 1, 2015	6,621,323	11,791,601	546,937	18,959,861
Market Value Adjustment in Investments	358,879			358,879
Net increase (decrease) in loans/receivables	216,416		(216,416)	-
2015 Allocation	(1,801,583)	1,801,583		-
Use of allocations		(709,725)		(709,725)
Unused allocations restored	1,554,716	(1,554,716)		-
Increase (Decrease) YTD	328,429	(462,858)	(216,416)	(350,845)
Subtotal	6,949,752	11,328,743	330,521	18,609,016
Excess unrestricted revenues/(expenditures) from PMA Budget		(3,558,895)		(3,558,895)
Balance as of September 30, 2015 *	\$ 6,949,752	\$ 7,769,848	\$ 330,521	\$ 15,050,121
Reserve Requirement				
Unrestricted Receipts	13,454,763			
Directed Mission Support Receipts	3,706,023			
Total	17,160,786			
30% Reserve Requirement	5,148,236			
Amount Over(Under) Required Reserve		1,801,516		

* Includes Stony Point Conference Center estimated range of uncollectible receivable of \$1.5 to \$2.4 million which is being reviewed and evaluated for collectability by the Legal and Finance & Accounting offices.

**Presbyterian Church (U.S.A.)
 Presbyterian Mission Program Fund
 Funds Committed for Special Projects
 as of September 30, 2015**



Board Actions	Original Designation	Balance 1/1/15	Designated	Payments	Restored	Balance 9/30/15
1 Balance of allocations of \$1,093,000 (4/03), \$814,210 (2/04), \$150,000 (12/04), and reallocations (9/06), (2/08), (10/08), (5/10), & (2/12) to support the Independent Abuse Review Panel	116,574	68,023				68,023
2 Sales of Resources		133,206		(12,938)		120,268
3 Allocation (5/12) to balance the 2014 Mission Budget (9/12), (4/13), (4/14), (9/14)	4,014,845	505,552			(505,552)	-
4 2013-2014 New Initiatives Allocation (4/13)	1,000,000	176,395		(50,020)		126,375
5 DREAM Fund (4/14) (Replaces Mission Partnerships for Synods)	500,000	500,000		(75,665)		424,335
6 Allocation (4/14) to balance the 2015 Mission Budget, (9/14), (4/15)	3,971,994	3,971,994	989,592	(3,558,895)		1,402,691
7 Allocation (4/14) to balance the 2016 Mission Budget, (9/14), (4/15)	3,936,432	3,936,432	811,991		(549,164)	4,199,259
8 World Mission - Contingency Expenses (4/14), (4/15)	1,000,000	1,000,000		(2,958)	(500,000)	497,042
9 Ghost Ranch Capital Expenditures (9/14)	1,500,000	1,500,000		(568,145)		931,856
10 TOTAL		11,791,601	1,801,583	(4,268,620)	(1,554,716)	7,769,848

**Presbyterian Church (U.S.A.)
Sales of Resources
as of September 30, 2015**



	Balance 1/1/15	Additions	(Payments)	Budgeted	Balance 9/30/15
Senior Director Funds Development					
Funds Development	3,968				3,968
Total	3,968	-	-	-	3,968
Senior Director Communications					
Mission Resources	24,161				24,161
	24,161	-	-	-	24,161
Deputy Executive Director - Mission					
Mission	100,152		(12,938)		87,215
Social Witness Policy	4,925				4,925
Research Services	-		-		-
Total	105,077	-	(12,938)	-	92,140
TOTAL	133,206	-	(12,938)	-	120,268

Presbyterian Church (U.S.A.)
 Programmatic Loan Fund
 as of September 30, 2015



RECEIVABLE	Balance 1/1/15	Increase (Decrease)	Balance 9/30/15
Receivable from Congregational Ministries Publishing	546,937	(216,416)	330,521
TOTAL PRESBYTERIAN MISSION PROGRAM FUND	546,937	(216,416)	330,521

OTHER RECEIVABLES

Ghost Ranch Conference Center (Abiquiu and Santa Fe)	2,881,146	42,832	2,923,978
Stony Point Center	1,995,736	282,957	2,278,693
TOTAL OTHER RECEIVABLES	4,876,882	325,789	5,202,671

Operating Income (Loss) - September 30, 2015

Curriculum - English	(26,479)
Curriculum - Language	(229,161)
Stony Point	(128,185)
Ghost Ranch	191,791

**Presbyterian Church (U.S.A.)
Self Insurance Fund
as of September 30, 2015**



	YTD 2015	YTD 2014
Beginning Balance	6,219,583	6,010,024
Revenues:		
Income from investments	36,798	33,469
Unrealized gain (loss)	(182,523)	300,909
Total Revenues	(145,725)	334,378
Expenditures:		
Foundation investment fees	(146)	(185)
Shared Services management fees	(7,500)	(7,500)
Risk Management recoveries	(39,022)	(51,894)
Insurance claims paid	(191,997)	(89,030)
Total Expenditures	(238,664)	(148,609)
 Funds Available	 5,835,193	 6,195,793