# ITEM A.201 INFORMATION

## Monthly Financial Reports – Presbyterian Mission Program Fund (PMPF)

Financial reports are prepared, analyzed and provided to management for utilization in the decision-making process. The reporting function is essential to make planning and controls effective.

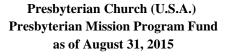
The attached Financials reflect preliminary activity through August 31, 2015

## PRESBYTERIAN MISSION AGENCY BOARD

September 23-25, 2015

**Finance and Accounting** 

Item A.201







	UNRESTRICTED				
	UNDESIGNATED	DESIGNATED	PROGRAMMATIC	COMBINED	
	FUNDS	FUNDS	LOAN FUND	TOTAL	
1, 2015	6,621,323	11,791,601	546,937	18,959,861	
nent in Investments	(2,372)			(2,372)	
e) in loans/receivables	(25,678)		25,678	-	
	(1,801,583)	1,801,583		-	
		427,340		427,340	
stored	1,005,552	(1,005,552)		-	
TD	(824,081)	1,223,371	25,678	424,967	
	5,797,242	13,014,972	572,615	19,384,829	
venues/(expenditures) from PMA Budget		(2,983,408)		(2,983,408)	
t 31, 2015	\$ 5,797,242	\$ 10,031,564	\$ 572,615	\$ 16,401,421	
t 31, 2014	\$ 8,624,910	\$ 7,038,148	<b>\$</b> 765,261	\$ 16,428,319	

Reserve Requirement	8/31/15	8/31/14
Unrestricted Receipts	13,454,763	16,321,823
Directed Mission Support Receipts	3,706,023	3,500,000
Total	17,160,786	19,821,823
30% Reserve Requirement	5,148,236	5,946,547
Amount Over(Under) Required Reserve	649,006	2,678,363

Balance as of January 1 Market Value Adjustme Net increase (decrease) 2015 Allocation Use of allocations Unused allocations resto Increase (Decrease) YT

Subtotal

Excess unrestricted reve

Balance as of August 3

Balance as of August 31,

# PRESBYTERIAN MISSION AGENCY BOARD

September 23-25, 2015 Finance and Accounting Item A.201

Presbyterian Church (U.S.A.) Presbyterian Mission Program Fund Funds Committed for Special Projects as of August 31, 2015





Board Actions	Original Designation	Balance 1/1/15	Designated	Payments	Restored	Balance 8/31/15
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		(11,500)		121,706
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		(50,682)		125,712
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	(2,983,408)		1,978,178
7 Allocation (4/14) to balance the 2016 Mission Budget, (9/14), (4/15)	3,936,432	3,936,432	811,991			4,748,423
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		2,068,145
10 <b>TOTAL</b>		11,791,601	1,801,583	(2,556,068)	(1,005,552)	10,031,564

# PRESBYTERIAN MISSION AGENCY BOARD

## September 23-25, 2015 Finance and Accounting

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Presbyterian Church (U.S.A.) Sales of Resources as of August 31, 2015





	Balance 1/1/15	Additions	(Payments)	Budgeted	Balance 8/31/15
Senior Director Funds Development	1/1/15	Additions	(1 ayments)	Dudgeted	0/31/13
*	• • • •				
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		(11,500)		88,652
Social Witness Policy	4,925				4,925
Research Services	-		-		-
Total	105,077	-	(11,500)	-	93,577
TOTAL	133,206		(11,500)		121,706

## PRESBYTERIAN MISSION AGENCY BOARD September 23-25, 2015 Finance and Accounting Item A.201

Presbyterian Church (U.S.A.) Programmatic Loan Fund as of August 31, 2015





Balance 1/1/15	Increase (Decrease)	Balance 8/31/15
546,937	25,678	572,615
546,937	546,937 25,678	
2,881,146 1,995,736	(178,930) 82,793	2,702,216 2,078,529
4,876,882	(96,137)	4,780,745
,		
,		
	1/1/15 546,937 546,937 2,881,146 1,995,736	1/1/15 (Decrease)   546,937 25,678   546,937 25,678   546,937 25,678   2,881,146 (178,930)   1,995,736 82,793   4,876,882 (96,137)   (189,689) (212,848)   (136,786) (136,786)

# PRESBYTERIAN MISSION AGENCY BOARD September 23-25, 2015 Finance and Accounting

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Presbyterian Church (U.S.A.) Self Insurance Fund as of August 31, 2015	PRESBYTERIAN MISSION	A S B N S B N
Beginning Balance	YTD 2015 6,219,583	YTD 2014 6,010,024
Revenues:		
Income from investments	32,998	30,369
Unrealized gain (loss)	76,151	140,645
Total Revenues	109,149	171,014
Expenditures:		
Foundation investment fees	(122)	(179)
Shared Services management fees	(6,667)	(6,667)
Risk Management recoveries	(35,712)	(45,095)
Insurance claims paid	(92,997)	(82,423)
Total Expenditures	(135,497)	(134,363)
Funds Available	6,193,234	6,046,674