

Presbytery of San Diego
Fund Balance Report
December, 2011

| | Audited Beg. Balance | Adjust ment | Adjusted Beg. Balance | G/L Credit(in) | Income | Expenses | YTD Net | End Balance | G/L Debit(out) | Revised Balance |
|--|-------------------------|----------------|--------------------------|----------------|-------------------|-------------------|---------------------|---------------------|----------------|---------------------|
| 31100 · Permanently Restricted | | | | | | | | | | |
| 510 - W. James Scholarship | 20,353.57 | | 20,353.57 | | | | 0.00 | 20,353.57 | | 20,353.57 |
| 520 - William Garden Fund | - | | - | | | | 0.00 | - | | - |
| Total 31100 · Permanently Restricted | 20,353.57 | - | 20,353.57 | - | - | - | 0.00 | 20,353.57 | - | 20,353.57 |
| 32000 · Temporarily Restricted | | | | | | | | | | |
| 447 - Ramona Church Fund | 9,167.83 | | 9,167.83 | | | 7,065.87 | (7,065.87) | 2,101.96 | | 2,101.96 |
| 482 - NCD Trinity Life Fund | 3,413.19 | | 3,413.19 | | 50,060.04 | 50,098.22 | (38.18) | 3,375.01 | | 3,375.01 |
| | | | | | | | | | | - |
| 445 - Pratt-Kurz quasi-endowment | 402,338.29 | | 402,338.29 | | | | 0.00 | 402,338.29 | | 402,338.29 |
| 320 - PUM Operating Fund | (66,624.00) | | (66,624.00) | | 125,817.72 | 205,311.85 | (79,494.13) | (146,118.13) | | (146,118.13) A |
| | | | | | | | | | | - |
| 457 - Sudanese Rebuilding Hope | 57,402.98 | | 57,402.98 | | | | 0.00 | 57,402.98 | | 57,402.98 |
| 340 - Sudanese Operating Fund | (954.27) | | (954.27) | | 29,332.19 | 21,469.91 | 7,862.28 | 6,908.01 | | 6,908.01 |
| 341 - Orange Ave. | (6,525.60) | | (6,525.60) | | 11,014.24 | 11,019.38 | (5.14) | (6,530.74) | | (6,530.74) A |
| 310 - Iglesia Operating Fund | 38,952.67 | | 38,952.67 | | 63,521.62 | 64,643.05 | (1,121.43) | 37,831.24 | | 37,831.24 |
| 432 - Mt Laguna Operating Fund | (1,132.87) | | (1,132.87) | | 3,280.00 | 4,100.47 | (820.47) | (1,953.34) | | (1,953.34) A |
| 429 - Special Pres. Events Fund | 2,515.36 | | 2,515.36 | | | | 0.00 | 2,515.36 | | 2,515.36 |
| 490 - Minister Training Fund | 12,737.10 | | 12,737.10 | | | 8,596.83 | (8,596.83) | 4,140.27 | | 4,140.27 |
| 410 - Florine Patrick Scholarship | 2,343.00 | | 2,343.00 | | | | 0.00 | 2,343.00 | | 2,343.00 |
| 404 - San Diego State Campus Ministry | 54,253.68 | | 54,253.68 | | | 45,800.00 | (45,800.00) | 8,453.68 | | 8,453.68 |
| 475 - W. James Scholarship Disbursemt | 6,394.45 | | 6,394.45 | | | | 0.00 | 6,394.45 | | 6,394.45 |
| 480 - Wm MacInnes Scholarship Fund | 24,070.51 | | 24,070.51 | | 1,753.00 | 2,600.00 | (847.00) | 23,223.51 | | 23,223.51 |
| 450 - Shared Grant Pension Supplement | 3,030.52 | | 3,030.52 | | | | 0.00 | 3,030.52 | | 3,030.52 |
| 430 - EP Leadership Development | 1,353.69 | | 1,353.69 | | 2,265.00 | 2,619.98 | (354.98) | 998.71 | | 998.71 |
| 431 - Missional Training Grant | 12,859.65 | | 12,859.65 | | 1,765.00 | 4,166.08 | (2,401.08) | 10,458.57 | | 10,458.57 |
| 401 - Casa de la Esperanza | 39,626.36 | | 39,626.36 | | | 18,000.00 | (18,000.00) | 21,626.36 | | 21,626.36 |
| 405 - Disaster Relief Fund | 47,636.46 | | 47,636.46 | | | 50.00 | (50.00) | 47,586.46 | | 47,586.46 |
| 402 - COM Benevolence Fund | 5,627.77 | | 5,627.77 | | | 2,500.00 | (2,500.00) | 3,127.77 | | 3,127.77 |
| 435 - Peacemaking Fund Balance | 6,075.06 | | 6,075.06 | | 1,924.13 | 2,550.00 | (625.87) | 5,449.19 | | 5,449.19 |
| Total 32000 · Temporarily Restricted | 654,561.83 | - | 654,561.83 | - | 290,732.94 | 450,591.64 | (159,858.70) | 494,703.13 | - | 494,703.13 |
| 32001 · Unrestricted Net Assets | | | | | | | | | | |
| 100 - Other Unrestricted | 103,161.15 | | 103,161.15 | | 478,884.38 | 486,914.97 | (8,030.59) | 95,130.56 | | 95,130.56 |
| 320 - PUM Operating Fund | 77,292.38 | | 77,292.38 | | 34,640.04 | 14,589.83 | 20,050.21 | 97,342.59 | | 97,342.59 B |
| 440 - Pratt-Kurz Income Fund | 43,619.73 | | 43,619.73 | | (3,536.52) | 5,772.57 | (9,309.09) | 34,310.64 | | 34,310.64 B |
| 422 - Self Development of People | 367.95 | | 367.95 | | | | 0.00 | 367.95 | | 367.95 B |
| 470 - Triennium Fund Balance | 742.23 | | 742.23 | | | | 0.00 | 742.23 | | 742.23 B |
| 446 - Fallbrook/Synod Fund | 1,405,322.00 | | 1,405,322.00 | | 74,836.11 | | 74,836.11 | 1,480,158.11 | 1,100,000.00 | 380,158.11 B |
| 451 - Fallbrook Church Gain on Sale | | | | 1,100,000.00 | | | | 1,100,000.00 | | 1,100,000.00 C |
| 434 - NCD S.D. Presbytery | 560,224.54 | | 560,224.54 | | 9,481.38 | | 9,481.38 | 569,705.92 | | 569,705.92 B |
| 448 - La Mesa Church Fund | 5,381.11 | | 5,381.11 | | 27,048.39 | 37,312.91 | (10,264.52) | (4,883.41) | | (4,883.41) B |
| 449 - Southeast Church | (668.80) | | (668.80) | | | (668.80) | 668.80 | - | | - A |
| 000 - Fixed Assets | 3,246,799.78 | | 3,246,799.78 | | | | 0.00 | 3,246,799.78 | | 3,246,799.78 |
| Total 32001 · Unrestricted Net Assets | 5,442,242.07 | - | 5,442,242.07 | - | 621,353.78 | 543,921.48 | 77,432.30 | 6,619,674.37 | - | 6,619,674.37 |
| TOTAL EQUITY | 6,117,157.47 | - | 6,117,157.47 | - | 912,086.72 | 994,513.12 | (82,426.40) | 7,134,731.07 | - | 7,134,731.07 |
| Account Reconciliation: | | | | | | | | | | |
| Current monetary assets | | | | | | | | 1,958,463.13 | | |
| Current monetary liabilities | | | | | | | | 31,212.62 | | |
| Net | | | | | | | | 1,927,250.51 | | |
| less Temporarily Restricted | | | | | | | | (494,703.13) | | |
| less Unrestricted | | | | | | | | (1,077,744.03) | B | |
| Available Unrestricted Funds | | | | | | | | 354,803.35 | | |
| Adjustment for Funds losses (potential reduction of cash reserves) | | | | | | | | (154,602.21) | A | |
| Net Reserves | | | | | | | | 200,201.14 | | |