

**First Presbyterian Church
Balance Sheet and Funds Flow
December 31, 2014**

	Balance December 2013	Balance December 2014	Funds Flow in (out)	YTD Notes
Assets				
Chase MM - Designated	53,255	57,159	3,904	See separate detail attached
Checking - Wells Fargo	121,106	142,683	21,578	YTD Surplus of cash
Less: Designated Cash	(26,083)	(38,478)	(12,395)	See separate detail attached
FPC-EP Foundation assets	433,983	442,137	8,154	Adj. asset to 12/31/2014 actual Bal.
Green / Glasser Music Fund	-	11,000	11,000	Asset recreated from Foundation Funds due to a 2005 bequest
Osborn Scholarship Trust	103,500	114,725	11,225	Adj. asset to 12/31/2014 actual Bal.
Petty Cash	108	108	-	
Total Receivables	(10,067)	1,963	12,030	Pre-School P/R balances in 2013/14
Total Current Assets	675,802	731,298	55,496	\$ (0)
Total Designated Cash	26,083	38,478	12,395	See above and separate detail
Fixed Assets				
Land	27,777	27,777	-	
Buildings & Improvements	2,730,981	2,738,701	7,720	New window / Chancel remodel
Furniture & Fixtures	299,625	312,099	12,475	New computer / Sanctuary & Contemporary sound equip./ Choir Chairs / wireless sound system
Automobile	6,000	6,000	-	
Total Assets	3,766,269	3,854,354	88,085	\$ (0)
Liabilities and Capital				
Total Payables	103,277	53,464	(49,813)	Reclass Dec 2013 pledges (\$103K) net of 2014 FICA balance of \$7K & 2014 pre-pay Pledges of \$46K
Total Capital	3,662,991	3,693,370	30,379	YTD Gain (loss) on investments
YTD income or (loss)		107,519.90	107,520	Net Surplus - YTD 2014
Total Liabilities & Capital	3,766,269	3,854,354	88,085	\$ -