

Presbyterian Church (U.S.A.)
Per Capita
COMBINED STATEMENTS OF FINANCIAL POSITION
December 31, 2014 and 2013

Assets	Per Capita	Dept. of History	Total 12/31/2014	Total 12/31/2013
Cash and cash equivalents	\$ 164,207	\$ 16,562	\$ 180,769	\$ 63,498
Short term investments	1,264,349	364,786	1,629,135	2,487,649
OGA Foundation	878,405	-	878,405	830,296
Per Capita Investments	4,043,871	-	4,043,871	3,864,690
Long term investments	-	3,745,427	3,745,427	3,735,889
Endowment investments	654,664	83,917	738,580	732,487
Investments PILP	376,977	-	376,977	372,678
Apportionment receivable--current year	2,454,905	-	2,454,905	2,728,335
Apportionment receivable--prior year	-	-	-	-
Allowance for Uncollectible Apportionments	(1,072,535)	-	(1,072,535)	(1,363,942)
Receivable - Big Tent	36,673	-	36,673	390
Other receivables	(130,677)	165,000	34,323	33,816
Receivable - PMA	-	-	-	-
Prepaid-Other	16,925	-	16,925	19,439
Land, Building and Fixed Assets	18,668	3,436,317	3,454,984	3,235,050
Accumulated depreciation	(16,801)	(2,296,534)	(2,313,335)	(2,118,413)
Total Assets	\$ 8,689,632	\$ 5,515,475	\$ 14,205,107	\$ 14,621,860
Liabilities and Net Assets				
<u>Liabilities:</u>				
Accounts Payable-PMA	\$ 225,013	\$ 16,724	\$ 241,737	\$ 249,403
Accounts Payable	9,788	-	9,788	9,410
Receipts in Process/ Other	2,519	-	2,519	776
Total liabilities	\$ 237,320	\$ 16,724	\$ 254,045	\$ 259,589
Net assets:				
Unrestricted:				
Undesignated	\$ 5,814,400	\$ -	\$ 5,814,400	5,945,821
Designated	2,281,372	2,462,010	4,743,382	5,046,268
Plant Fund	5,600	1,264,083	1,269,683	1,269,683
Temporarily Restricted	261,370	1,077,597	1,338,967	1,315,868
Permanently Restricted	89,569	695,061	784,630	784,630
Total net assets	\$ 8,452,311	\$ 5,498,751	\$ 13,951,062	\$ 14,362,270
Total Liabilities and Net Assets	\$ 8,689,632	\$ 5,515,475	\$ 14,205,107	\$ 14,621,858