

Presbyterian Church (U.S.A.)
Per Capita
COMBINED STATEMENTS OF FINANCIAL POSITION
December 31, 2016 and 2015
PRELIMINARY - Subject to Audit

Assets	Per Capita	Dept. of History	Total 12/31/2016	Total 12/31/2015
Cash and cash equivalents	\$ 322,023	\$ 57,288	\$ 379,311	\$ 319,926
Short term investments	402,038	35,577	437,614	2,643,304
OGA Foundation	896,774	-	896,774	843,641
Per Capita Investments	4,103,369	-	4,103,369	3,985,399
Long term investments	-	3,596,002	3,596,002	3,592,942
Endowment investments	654,664	116,133	770,797	720,650
Investments PILP	383,060	-	383,060	379,931
Apportionment receivable--current year	2,296,575	-	2,296,575	2,517,686
Apportionment receivable--prior year	-	-	-	-
Allowance for Uncollectible Apportionments	(1,313,193)	-	(1,313,193)	(1,120,645)
Receivable - Big Tent	-	-	-	2,642
Other receivables	2,043	160,000	162,043	165,000
Receivable - PMA	-	-	-	-
Prepaid-Other	84,913	-	84,913	16,435
Land, Building and Fixed Assets	234,247	3,702,301	3,936,547	3,720,969
Accumulated depreciation	(54,598)	(2,694,850)	(2,749,448)	(2,533,539)
Total Assets	<u>\$ 8,011,915</u>	<u>4,972,451</u>	<u>\$ 12,984,366</u>	<u>\$ 15,254,339</u>
 Liabilities and Net Assets				
Liabilities:				
Accounts Payable-PMA	\$ 815,118	\$ 277,096	\$ 1,092,214	\$ 754,395
Accounts Payable	-	-	-	218,883
Receipts in Process/ Other	126,020	-	126,020	10,633
Total liabilities	<u>\$ 941,139</u>	<u>\$ 277,096</u>	<u>\$ 1,218,235</u>	<u>\$ 983,911</u>
 Net assets:				
Unrestricted:				
Undesignated	\$ 3,967,710	\$ -	\$ 3,967,710	\$ 7,345,265
Designated	2,746,527	1,629,963	4,376,490	3,559,848
Plant Fund	5,600	1,264,083	1,269,683	1,269,683
Temporarily Restricted	261,370	1,106,248	1,367,618	1,311,002
Permanently Restricted	89,569	695,061	784,630	784,630
Total net assets	<u>\$ 7,070,776</u>	<u>\$ 4,695,355</u>	<u>\$ 11,766,131</u>	<u>\$ 14,270,428</u>
Total Liabilities and Net Assets	<u>\$ 8,011,915</u>	<u>\$ 4,972,451</u>	<u>\$ 12,984,366</u>	<u>\$ 15,254,339</u>