

**Presbyterian Church (U.S.A.)**  
**Per Capita**  
**COMBINED STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2009 AND 2008**

<b>Assets</b>	PER CAPITA	DEPT OF HISTORY	TOTAL 09/30/2009	TOTAL 09/30/2008
Cash and cash equivalents	63,527	5,945	69,472	460,964
Short term investments	2,212,633	373,680	2,586,313	1,622,318
Long term investments	2,910,189	2,531,753	5,441,942	6,764,239
Endowment investments	341,759	647,800	989,559	1,093,088
Investments PILP	334,844	-	334,844	323,212
Apportionment receivable--current year	5,329,392	-	5,329,392	4,838,305
Apportionment receivable--prior year	674,257	-	674,257	565,651
Allowance for Uncollectible Apportionments	(1,150,732)	-	(1,150,732)	(1,050,000)
Other receivables	119,484	160,646	280,130	1,240,676
Receivable- GAC	1,569,087	108,968	1,678,055	-
Prepaid-Other	3,216	3,500	6,716	9,067
Land and building-PHS	-	3,080,645	3,080,645	3,080,645
Accumulated depreciation	-	(1,267,791)	(1,267,791)	(1,105,747)
Total Assets	<b>12,407,657</b>	<b>5,645,145</b>	<b>18,052,801</b>	<b>17,842,417</b>
 <b>Liabilities and Net Assets</b>				
<u>Liabilities:</u>				
Accounts Payable- GAC	-	-	-	-
Accounts Payable	64,171	-	64,171	-
Receipts in Process/ Other	2,935	-	2,935	-
Total liabilities	<b>67,106</b>	<b>-</b>	<b>67,106</b>	<b>-</b>
 Net assets:				
Unrestricted:				
Undesignated	9,438,054	-	9,438,054	9,598,280
Designated	2,551,558	2,035,325	4,586,883	6,152,778
Plant Fund	-	1,987,854	1,987,854	-
Temporarily Restricted	261,370	928,902	1,190,272	1,308,726
Permanently Restricted	89,569	693,065	782,633	782,633
Total net assets	12,340,551	5,645,145	17,985,695	17,842,417
Total Liabilities and Net Assets	<b>12,407,657</b>	<b>5,645,145</b>	<b>18,052,801</b>	<b>17,842,417</b>