

## Presbyterian Church (U.S.A.)

### Statement of Financial Position for Per Capita & DOH August 31, 2022 and 2021

	Per Capita 8/31/2022	Dept of History 8/31/2022	Total 8/31/2022	Per Capita 8/31/2021	Dept of History 8/31/2021	Total 8/31/2021
<b>Assets</b>						
Cash and Cash Equivalents	\$825,074	\$102,209	\$927,283	\$770,126	\$104,633	\$874,759
Short-term Investments	\$226,749	\$49,356	\$276,105	\$234,960	\$50,471	\$285,431
OGA Foundation	\$1,193,884	\$0	\$1,193,884	\$1,302,275	\$0	\$1,302,275
Per Capita Investments	\$5,054,017	\$0	\$5,054,017	\$5,480,623	\$0	\$5,480,623
PHS Foundation Investments	\$0	\$3,485,366	\$3,485,366	\$0	\$3,942,633	\$3,942,633
Endowment Investments	\$0	\$882,826	\$882,826	\$0	\$928,162	\$928,162
Investment PILP	\$407,700	\$0	\$407,700	\$404,253	\$0	\$404,253
Apportionment Receivable - 2022	\$5,473,804	\$0	\$5,473,804	\$0	\$0	\$0
Apportionment Receivable - 2021	\$1,208,443	\$0	\$1,208,443	\$5,610,957	\$0	\$5,610,957
Apportionment Receivable - 2020	\$0	\$0	\$0	\$1,357,393	\$0	\$1,357,393
Allowance For Uncollectible Apportionments	(\$2,363,360)	\$0	(\$2,363,360)	(\$2,215,079)	\$0	(\$2,215,079)
Receivable - Contributions from Congregations	\$0	\$0	\$0	\$1,679	\$0	\$1,679
Other Receivables/Interfund Receivable	\$1,253,292	\$134,854	\$1,388,146	\$117,523	\$136,558	\$254,081
Prepaid - Other	\$1,966	\$0	\$1,966	\$2,302	\$0	\$2,302
Land, Building and Fixed Assets	\$1,168,222	\$4,128,392	\$5,296,614	\$1,033,959	\$4,128,392	\$5,162,351
Accumulated Depreciation	(\$988,887)	(\$3,331,729)	(\$4,320,616)	(\$832,332)	(\$3,249,117)	(\$4,081,449)
<b>Total Assets</b>	<b>\$13,460,904</b>	<b>\$5,451,274</b>	<b>\$18,912,178</b>	<b>\$13,268,639</b>	<b>\$6,041,733</b>	<b>\$19,310,371</b>
<b>Liabilities And Net Assets</b>						
<b>Liabilities</b>						
Accounts Payable - PMA (Interfund)	\$0	\$700,636	\$700,636	\$399,343	\$831,690	\$1,231,033
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Revenue - Special Event	\$146,550	\$0	\$146,550	\$146,220	\$0	\$146,220
Receipts in Process/Other	\$0	\$0	\$0	\$0	\$0	\$0
Loan from PILP	\$0	\$203,607	\$203,607	\$0	\$235,015	\$235,015
<b>Total Liabilities</b>	<b>\$146,550</b>	<b>\$904,244</b>	<b>\$1,050,794</b>	<b>\$545,563</b>	<b>\$1,066,705</b>	<b>\$1,612,268</b>
<b>Net Assets:</b>	<b>\$13,314,354</b>	<b>\$4,547,031</b>	<b>\$17,861,384</b>	<b>\$12,723,076</b>	<b>\$4,975,028</b>	<b>\$17,698,103</b>
<b>Total Liabilities And Net Assets</b>	<b>\$13,460,904</b>	<b>\$5,451,274</b>	<b>\$18,912,178</b>	<b>\$13,268,639</b>	<b>\$6,041,733</b>	<b>\$19,310,372</b>