

Heartland Presbytery
Statement of Financial Position
March 31, 2010

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	Current Year	Prior Year
ASSETS		
Operating		
1001000 · Cash @ UMB	409,741.96	387,133.86
1001002 · Petty Cash	20.33	32.56
1001135 · Due From Heartland Center	211,238.53	230,283.96
1001200 · Note Receivable HPC	127,692.67	127,692.67
Total Operating	748,693.49	745,143.05
Designated		
2001220 · Investment - Linwood Property	114,261.43	114,261.43
2001221 · CDC#3241 Van Brunt Interest	8,161.41	8,047.38
2001223 · CDC#3262 Presbytery Land Interest	11,751.40	11,587.21
2001230 · Church Development Corporation	96,399.57	95,052.62
2001231 · Dess Caylor Investment	3,639.61	3,639.61
2001232 · ODESSA New Horizons Loan	589,055.34	0.00
2001260 · Land for New Church Dev	0.00	730,529.91
2001271 · Note Receivable KCKS FPC	15,000.00	6,000.00
Total Designated	838,268.76	969,118.16
Plant		
3001360 · Land	88,191.80	88,191.80
3001362 · Buildings	2,680,087.24	2,680,087.24
3001364 · Equipment	312,956.70	312,956.70
3001366 · Accum Dep - Buildings	-2,093,687.50	-2,009,649.94
Total Plant	987,548.24	1,071,585.80
Restricted		
4001422 · CDC#3133 1921 Bldg Windws	296,524.22	292,381.01
4001425 · CDC#3094 Urban NW Roanoke	8,846.67	8,723.06
4001429 · Roanoke Receivable From HP	0.00	8,393.20
4001445 · CPM DeWitt Candidate Scholarship (Mkt Value Adj)	22,025.49	22,025.49
4001446 · CPM HP Candidate Scholarship (Mkt Value Adj)	18,994.86	18,994.86
4001447 · HPC Walters-Swanner Camper Scholarship (Mkt Value Adj)	1,907.49	1,907.49
4001448 · CPM Roy Caraway Candidate Scholarship (Mkt Value Adj)	2,232.22	2,232.22
4001449 · CPM Brown Marsh Candidate Scholarship (Mkt Value Adj)	653.81	653.81
4001450 · CPM Zimmer Candidate Scholarship (Mkt Value Adj)	22,842.08	22,842.08
4001461 · CPM John Patton Candidate Scholarship (Mkt Value Adj)	6,835.39	6,835.39
4001462 · HP Endowment (Mkt Value Adj)	9,212.27	9,212.27
4001463 · Asset Management (Mkt Value Adj)	4,938.99	4,938.99
Total Restricted	395,013.49	399,139.87
Endowment		
5001520 · HP Endowment	92,327.09	92,327.09
5001530 · Asset Management	50,000.00	50,000.00
5001540 · CPM DeWitt Candidate Scholarship	109,727.79	109,727.79
5001542 · CPM HP Candidate Scholarship	48,920.84	48,920.84
5001544 · CPM Zimmer Candidate Scholarship	73,127.70	73,127.70
5001546 · HPC Walters-Swanner Camper Scholarship	2,778.00	2,778.00
5001548 · CPM Roy Caraway Candidate Scholarship	5,749.03	5,749.03
5001550 · CPM Brown Marsh Candidate Scholarship	1,683.89	1,683.89
5001565 · CPM John Patton Candidate Scholarship	97,772.51	97,772.51
5001566 · Virginia Childers Scholarship	10,000.00	10,000.00
Total Endowment	492,086.85	492,086.85
TOTAL ASSETS	3,461,610.83	3,677,073.73

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	<u>Current Year</u>	<u>Prior Year</u>
LIABILITIES & NET ASSETS		
LIABILITIES		
Operating		
1002110 · Deferred Income-PerCapita	0.00	4,661.01
1002121 · Roanoke Fund Loan/St. Mark's	0.00	25,844.74
Total Operating	0.00	30,505.75
Designated		
2002202 · Notes Payable SMA (Odessa)	39,583.30	0.00
2002225 · CDC#3241 Van Brunt	100,000.00	0.00
2002226 · CDC#3262 Presbytery Land	350,000.00	0.00
2003200 · Per Capita Surplus	0.00	-13,154.39
2003201 · CDC#3241 Van Brunt Interest	8,161.41	8,047.38
2003203 · CDC#3262 Presby Land Interest	11,751.40	11,587.21
2003205 · Presbytery Endowment Interest	14,798.72	9,523.04
2003206 · CDC Stewardship Accum Interest	21,487.84	20,140.89
2003210 · CDR New Ministries Fund	108,949.11	108,949.11
2003213 · Lenexa New Church Dev Land	0.00	730,529.91
2003214 · PCUSA Calendar & MSN Yearbooks	1,407.16	10.02
2003216 · Presbytery Causes	-2,533.83	-2,533.83
2003220 · Habitat House	15,000.00	15,000.00
2003226 · COM Emergency Assist To Pastor	3,110.00	1,968.00
2003228 · Presbytery Office Contingency	64,020.22	-36,048.29
2003230 · Fund for Flexible Spending	1,536.75	1,541.18
2003244 · HTC Deferred Maintenance	2,100.00	2,100.00
2003246 · PUMN Dess Caylor Investment	3,639.61	3,639.61
2003250 · LAMP Linwood Property	114,261.43	114,261.43
Total Designated	857,273.12	975,561.27
Plant		
3002361 · Presbytery Office Depreciation	-54,395.32	-41,662.00
3002362 · HPC Depreciation	-354,821.09	-285,830.45
3002364 · HTC Depreciation	-32,292.61	-29,979.01
Total Plant	-441,509.02	-357,471.46
Restricted		
4003410 · APCE Regional Event	4,164.63	0.00
4003411 · CMD-Sponsored Events	2,057.89	0.00
4003412 · HTC KCMO Second for HTC Mission	395.40	-775.24
4003414 · HPC Camper Scholarships (Accum. Income)	225.46	153.11
4003417 · COM Clergy Assistance Fund	5,369.61	5,369.61
4003418 · CDC#3094 PUMN Invest Roanoke	8,846.67	8,723.06
4003419 · KCMO Roanoke PC	80,000.00	80,000.00
4003420 · MOSJ Peacemaking Offering	3,248.35	5,380.12
4003422 · CDR Juntos En Cristo	7,505.66	922.36
4003423 · PUMN Urban Network From Roanoke PC	1,715.68	1,715.68
4003428 · Lenexa New Church Development	54,386.11	53,956.60
4003432 · LAMP Lyle-1921 Bldg Windows	296,524.22	292,381.01
4003434 · MOSJ Hunger Fnd/2 Cents/Meal	2,767.11	2,520.86
4003436 · MOSJ Central America Trip	6,992.03	16,449.28
4003437 · Garnett Presbyterian Church	14,029.79	14,029.79
4003438 · KCMO Ruskin Heights Presbyterian Church	19,259.80	0.00
4003439 · Commissioned Lay Pastors	1,639.47	1,639.47
4003440 · CPM HP Candidate Scholarship (Accum. Income)	80,917.66	66,150.97
4003442 · CPM Zimmer Scholarship (Accum. Income)	6,170.86	2,721.25

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4003443 · CPM Zimmer Candidate Scholarship (Mkt Val Adj)	19,722.08	19,722.08
4003445 · CPM DeWitt Candidate Scholarship (Mkt Val Adj)	22,025.49	22,025.49
4003446 · CPM HP Candidate Scholarship (Mkt Val Adj)	13,738.46	17,994.86
4003447 · HPC Walters-Swanner Camper Scholarship (Mkt Val Adj)	1,907.49	1,907.49
4003448 · CPM Roy Caraway Candidate Scholarship (Mkt Val Adj)	2,232.22	2,232.22
4003449 · CPM Brown Marsh Candidate Scholarship (Mkt Val Adj)	653.81	653.81
4003450 · CRC Catalog Escrow	8.40	8.40
4003451 · CRC Revolving	737.90	-12.55
4003453 · SJM.Thwake Kenya Project	3,180.07	0.00
4003454 · Immigrant Fellowship Fund	1,152.00	0.00
4003455 · Presbytery Sabbatical Fund	4,128.10	4,128.10
4003456 · W&F Media Fund	1,346.19	1,346.19
4003457 · Pentecost Offering/Youth	6,516.00	6,516.00
4003458 · MOSJ Disaster Relief Fund	21,400.59	20,655.51
4003459 · National Stewardship Event	10,722.61	43,421.03
4003460 · CPM John Patton Candidate Scholarship (Mkt Val Adj)	6,835.39	6,835.39
4003462 · HP Endowment (Mkt Val Adj)	9,212.27	9,212.27
4003463 · Asset Management (Mkt Val Adj)	4,938.99	4,938.99
4003466 · Virginia Childers (Accum. Income)	394.83	253.09
4003468 · GA Grants	-1,784.75	0.00
4003501 · Presbytery Legal Defense	78,309.66	78,637.38
4003601 · KCK FPC Memorial Fund	36,033.37	0.00
Total Restricted Funds	839,627.57	791,813.68
Endowment		
5003505 · HP Endowment	92,327.09	92,327.09
5003507 · Asset Management Fund	50,000.00	50,000.00
5003510 · CPM DeWitt Candidate Scholarship	109,727.79	109,727.79
5003512 · CPM HP Candidate Scholarship	48,920.84	48,920.84
5003514 · CPM Zimmer Candidate Scholarship	73,127.70	73,127.70
5003516 · HPC Walters-Swanner Camper Scholarship	2,778.00	2,778.00
5003518 · CPM Roy Caraway Candidate Scholarship	5,749.03	5,749.03
5003520 · CPM Brown Marsh Candidate Scholarship	1,683.89	1,683.89
5003550 · CPM John Patton Candidate Scholarship	97,772.51	97,772.51
5003566 · Virginia Childers Scholarship	10,000.00	10,000.00
Total Endowment	492,086.85	492,086.85
TOTAL LIABILITIES	1,747,478.52	1,932,496.09
NET ASSETS		
Operating/Restricted Funds Net Balance	285,075.05	315,520.38
Plant Fund Net Balance	1,429,057.26	1,429,057.26
TOTAL NET ASSETS	1,714,132.31	1,744,577.64
TOTAL LIABILITIES & NET ASSETS	3,461,610.83	3,677,073.73
	0.00	0.00