

**MCPHERSON COUNTY COMMUNITY FOUNDATION**  
Statements of Financial Position -- August 31, 2013 and 2012

**ASSETS**

	<b>FY2013</b>	<b>FY2012</b>
<b>Current Assets</b>		
Cash	\$ 228,393	883,465
Cash - Fiscal Sponsorships	112,841	85,288
Investments	896,947	1,230,178
<b>Total Current Assets</b>	<b>1,238,181</b>	<b>2,198,931</b>
<b>Property and Equipment</b>		
Furniture and Equipment	27,390	24,174
Furniture and Equipment - Fiscal Sponsorships	703	703
Leasehold Improvements	29,101	29,101
Accumulated Depreciation	(28,842)	(24,035)
Accumulated Depreciation - Fiscal Sponsorships	(164)	(23)
<b>Net Property and Equipment</b>	<b>28,188</b>	<b>29,920</b>
<b>Other Assets</b>		
Life Insurance Policy	189,464	148,142
Restricted Endowment Investments	9,915,205	8,714,019
<b>Total Other Assets</b>	<b>10,104,669</b>	<b>8,862,161</b>
<b>Total Assets</b>	<b>\$ 11,371,038</b>	<b>11,091,012</b>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>		
Accounts Payable	\$ 24,627	21,334
Accounts Payable - Fiscal Sponsorships	829	1,092
Current Portion of Split-Interest Agreement Payable	56,814	56,814
<b>Total Current Liabilities</b>	<b>82,270</b>	<b>79,240</b>
<b>Long-Term Liabilities</b>		
Funds Held as Organization Endowments	254,889	240,406
Split-Interest Agreement Payable, Net of Current Portion	339,943	354,442
<b>Total Long-Term Liabilities</b>	<b>594,832</b>	<b>594,848</b>
<b>Total Liabilities</b>	<b>677,102</b>	<b>674,088</b>
<b>Net Assets</b>		
Unrestricted	438,490	163,949
Temporarily Restricted	2,539,314	2,908,332
Temporarily Restricted - Fiscal Sponsorships	112,551	84,875
Permanently Restricted	7,603,581	7,259,768
<b>Total Net Assets</b>	<b>10,693,936</b>	<b>10,416,924</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 11,371,038</b>	<b>11,091,012</b>