

Presbyterian Church (U.S.A.)

Statement of Financial Position for Per Capita & PHS November 30, 2023 and 2022

	Per Capita		PHS		Total		Per Capita		PHS		Total	
	11/30/2023	11/30/2022	11/30/2023	11/30/2022	11/30/2023	11/30/2022	11/30/2023	11/30/2022	11/30/2023	11/30/2022	11/30/2023	11/30/2022
Assets												
Cash and Cash Equivalents	\$889,245	\$150,037	\$1,039,282	\$835,466	\$97,228	\$932,694						
Short-term Investments	\$827,849	\$31,436	\$859,285	\$222,589	\$41,928	\$264,517						
OGA Foundation	\$1,104,760	\$0	\$1,104,760	\$1,167,616	\$0	\$1,167,616						
Per Capita Investments	\$4,965,894	\$0	\$4,965,894	\$4,727,555	\$0	\$4,727,555						
PHS Foundation Investments	\$0	\$3,403,852	\$3,403,852	\$0	\$3,227,771	\$3,227,771						
Endowment Investments	\$0	\$906,814	\$906,814	\$0	\$850,307	\$850,307						
Investment PLLP	\$414,504	\$0	\$414,504	\$408,751	\$0	\$408,751						
Apportionment Receivable - 2023	\$3,418,396	\$0	\$3,418,396	\$0	\$0	\$0						
Apportionment Receivable - 2022	\$1,493,614	\$0	\$1,493,614	\$3,375,669	\$0	\$3,375,669						
Apportionment Receivable - 2021	\$0	\$0	\$0	\$1,199,071	\$0	\$1,199,071						
Allowance For Uncollectible Apportionments	(\$2,620,117)	\$0	(\$2,620,117)	(\$2,778,836)	\$0	(\$2,778,836)						
Receivable - Contributions from Congregations	\$0	\$0	\$0	\$0	\$0	\$0						
Other Receivables/Interfund Receivable	\$6,659	\$124,111	\$130,771	\$350,622	\$134,937	\$485,560						
Prepaid	\$10,000	\$0	\$10,000	\$1,966	\$0	\$1,966						
Land, Building and Fixed Assets	\$1,697,108	\$4,279,537	\$5,976,645	\$1,307,211	\$4,128,392	\$5,435,603						
Accumulated Depreciation	(\$1,219,318)	(\$3,446,587)	(\$4,665,905)	(\$1,020,724)	(\$3,351,965)	(\$4,372,690)						
	\$10,988,595	\$5,449,200	\$16,437,795	\$9,796,958	\$5,128,598	\$14,925,556						
Liabilities And Net Assets												
Liabilities												
Accounts Payable - PMA (Interfund)	\$331,365	\$528,047	\$859,412	\$0	\$738,922	\$738,922						
Accounts Payable	\$0	\$0	\$0	\$0	\$0	\$0						
Deferred Revenue - Special Event	\$116,000	\$0	\$116,000	\$146,550	\$0	\$146,550						
Receipts in Process/Other	\$0	\$0	\$0	\$3,289	\$0	\$3,289						
Loan from PLLP	\$0	\$162,582	\$162,582	\$0	\$195,544	\$195,544						
	\$447,365	\$690,629	\$1,137,994	\$149,839	\$934,466	\$1,084,305						
Total Liabilities	\$10,541,229	\$4,758,571	\$15,299,800	\$9,647,118	\$4,194,132	\$13,841,250						
Net Assets:	\$10,988,595	\$5,449,200	\$16,437,795	\$9,796,958	\$5,128,598	\$14,925,556						

Presbyterian Church (USA)
Statement of Activities for Per Capita
 For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
Revenue, Gains and Other Support											
<i>Contributions</i>	11,282,788	11,852,359	0	0	0	12,308,507	11,282,788	11,852,359	(569,571)		
<i>Investment Return</i>	195,250	187,402	0	0	0	213,000	195,250	187,402	7,848		
Sales of Resources and Services	0	0	110,913	143,763	0	121,000	110,913	143,763	(32,850)		
<i>Other</i>	(3,348,113)	(2,999,375)	37,037	39,674	0	(3,619,737)	(3,311,076)	(2,959,701)	(351,375)		
Total Revenue, Gains and Other Support	8,129,925	9,040,386	147,950	183,437	0	9,022,770	8,277,875	9,223,824	(945,949)		
Expenses											
<i>Churchwide Ministries</i>	2,157,531	2,107,802	0	0	0	2,396,933	2,157,531	2,107,802	(49,729)		
<i>Ecclesial & Ecumenical Ministries</i>	998,130	245,992	0	648,116	75,000	1,098,939	998,130	969,108	(29,022)		
<i>Mid Council Ministries</i>	1,758,028	1,998,869	59,037	81,093	0	2,042,594	1,817,065	2,079,962	262,897		
<i>Office of the Stated Clerk</i>	1,525,597	1,880,004	813,793	146,892	0	2,621,939	2,339,390	2,026,896	(312,494)		
<i>Other OGA and Depreciation Expense</i>	297,913	0	0	144,044	0	325,000	297,913	144,044	(153,869)		
<i>Uncollectible Apportionments</i>	1,087,372	1,114,780	0	0	0	1,186,226	1,087,372	1,114,780	27,408		
<i>Committed for Subsequent Assemblies</i>	1,327,964	0	0	0	0	1,448,693	1,327,964	0	(1,327,964)		
Total Expenses	9,152,535	7,347,447	872,830	1,020,146	75,000	11,120,324	10,025,365	8,442,593	(1,582,772)		
Change in net assets before transfers	(1,022,610)	1,692,939	(724,880)	(836,708)	(75,000)	(2,097,554)	(1,747,490)	781,231	(2,528,721)		
ECO & Other (Transfers)											
<i>ECO & Other (Transfers)</i>	0	(327,377)	0	1,059,401	75,000	0	0	807,023	807,023		
Total ECO & Other (Transfers)	0	(327,377)	0	1,059,401	75,000	0	0	807,023	807,023		
Change in net assets	(1,022,610)	1,365,562	(724,880)	222,692	0	(2,097,554)	(1,747,490)	1,588,254	(3,335,744)		

80 - Per Capita

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance		
80 - Per Capita											
Revenue, Gains and Other Support											
Contributions											
Congregations											
80-1040-601200-1	Per Capita Apportionments	11,145,288	11,759,097	0	0	0	12,158,507	11,145,288	11,759,097	(613,809)	
	Total	11,145,288	11,759,097	0	0	0	12,158,507	11,145,288	11,759,097	(613,809)	
	Total Congregations	11,145,288	11,759,097	0	0	0	12,158,507	11,145,288	11,759,097	(613,809)	
	Gifts, bequests and grants										
80-1040-603110-1	Unrestricted Bequests - Allocatio	137,500	93,262	0	0	0	150,000	137,500	93,262	44,238	
	Total Gifts, bequests and grants	137,500	93,262	0	0	0	150,000	137,500	93,262	44,238	
	Total Contributions	11,282,788	11,852,359	0	0	0	12,308,507	11,282,788	11,852,359	(569,571)	
Investment Return											
Income from Endow Fds Held by Fdn											
80-1040-611015-1	FMS - Interest	183,337	13,737	0	0	0	200,000	183,337	13,737	169,600	
80-1040-615015-1	Other - Interest	11,913	112,416	0	0	0	13,000	11,913	112,416	(100,503)	
	Total Inc from Endow Fds Held by Fdn	195,250	126,153	0	0	0	213,000	195,250	126,153	69,097	
Income on Investments											
80-1040-621015-1	PII-P - Interest	0	4,859	0	0	0	0	0	4,859	(4,859)	
80-1040-622015-1	PNC - Interest	0	31,811	0	0	0	0	0	31,811	(31,811)	
80-1040-622060-1	PNC - Fees	0	(1,993)	0	0	0	0	0	(1,993)	1,993	
	Total Income on Investments	0	34,677	0	0	0	0	0	34,677	(34,677)	
Realized & Unrealized Net Gain (Loss) Inv											
80-1040-642025-1	IMS - Realized Gain/(Loss)	0	45,569	0	0	0	0	0	45,569	(45,569)	
80-1040-645030-1	Other - Unrealized Gain/(Loss)	0	(20,257)	0	0	0	0	0	(20,257)	20,257	
80-1040-647025-1	PNC - Realized Gain/(Loss)	0	(18,919)	0	0	0	0	0	(18,919)	18,919	

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
80-1040-647030-1											
		PNC - Unrealized Gain/(Loss)	0	20,179	0	0	0	0	0	20,179	(20,179)
		Total Realized & Unreal Net Gain (loss) Inv	0	26,572	0	0	0	0	0	26,572	(26,572)
		Total Investment return	195,250	187,402	0	0	213,000	195,250	187,402		7,848
		Sales of Resources and Services									
		Resource Sales	0	0	110,913	121,263	121,000	110,913	121,263	(10,350)	
		Program Services-External	0	0	0	22,500	0	0	22,500	(22,500)	
		Total Sales of Resources and Services	0	0	110,913	143,763	121,000	110,913	143,763	(32,850)	
		Other									
		Miscellaneous Income	1,837	113,659	0	0	2,000	1,837	113,659	(111,822)	
		Miscellaneous Income	0	0	0	500	0	0	500	(500)	
		Ordination Exam Revenue	0	0	37,037	34,299	40,400	37,037	34,299	2,738	
		Revenue - Mid Council Ministrie	0	0	0	4,875	0	0	4,875	(4,875)	
		Per Capita Apportionment - All	(2,518,835)	(2,439,876)	0	0	(2,747,821)	(2,518,835)	(2,439,876)	(78,959)	
		Per Capita Apportionment - All	(831,115)	(673,158)	0	0	(914,316)	(831,115)	(673,158)	(157,957)	
		Total Other	(3,348,113)	(2,999,375)	37,037	39,674	(3,619,737)	(3,311,076)	(2,959,701)	(351,375)	
		Total Revenue, Gains and Other Support	8,129,925	9,040,386	147,950	183,437	9,022,770	8,277,875	9,223,824	(945,949)	
		Expenses									
		<i>Churchwide Ministries</i>									
		Assembly Operations									
		Commissioner & Advisory Delegate									
		Commissioner Travel	0	313	0	0	0	0	0	313	313
		Commissioner Supplies/Service	0	1,891	0	0	0	0	0	1,891	1,891
		Total Commissioner & Advisory Delegate	0	2,204	0	0	0	0	0	2,204	2,204
		Place of Meeting									
		Miscellaneous	4,587	898	0	0	5,000	4,587	898	(3,689)	
		Total Place of Meeting	4,587	898	0	0	5,000	4,587	898	(3,689)	

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals	Variance	
80-8780-841535-1											
Administrative Grant-COLA	0	16,000	0	0	0	0	0	0	16,000	16,000	
Total Committees at GA	0	16,000	0	0	0	0	0	0	16,000	16,000	
Committees at GA											
Worship											
Miscellaneous Expense	0	8,750	0	0	0	0	0	0	8,750	8,750	
Total Worship	0	8,750	0	0	0	0	0	0	8,750	8,750	
Total Assembly Operations	4,587	27,852	0	0	0	0	5,000	4,587	27,852	23,265	
Assembly Support											
Salary	0	12,783	0	0	0	0	0	0	12,783	12,783	
Benefits	0	6,105	0	0	0	0	0	0	6,105	6,105	
Travel	0	2,884	0	0	0	0	0	0	2,884	2,884	
Travel Consultant - Groupize	0	2,394	0	0	0	0	0	0	2,394	2,394	
OGA Exhibit Support	0	290	0	0	0	0	0	0	290	290	
Other Contract Services	146,663	0	0	0	0	0	160,000	146,663	0	(146,663)	
Total Assembly Support	146,663	24,456	0	0	0	0	160,000	146,663	24,456	(122,207)	
Permanent & Sp. Committees											
Meeting Expense	8,140	0	0	0	0	0	8,874	8,140	0	(8,140)	
225 GA FIN - 10 Funding Commit	13,552	20,064	0	0	0	0	14,784	13,552	20,064	6,512	
225 GA FIN-10 Unification Com	40,887	43,448	0	0	0	0	44,602	40,887	43,448	2,561	
225 GA GA-MC-12 Special Com	9,548	1,937	0	0	0	0	10,410	9,548	1,937	(7,611)	
225 GA MC-04 Task Force fo	12,650	12,171	0	0	0	0	13,802	12,650	12,171	(479)	
225 GA ENV-02 Investing in a	14,971	2,000	0	0	0	0	16,332	14,971	2,000	(12,971)	
225 GA TWE-08 Special Commit	17,160	0	0	0	0	0	18,730	17,160	0	(17,160)	
225 GA ROD-01 Resource Guid	14,212	0	0	0	0	0	15,500	14,212	0	(14,212)	
225 GA RGI-09 Scholarship/Gran	64,163	0	0	0	0	0	70,000	64,163	0	(64,163)	
225 GA RGI-10 ACSWP Reapara	11,451	0	0	0	0	0	12,500	11,451	0	(11,451)	
225 GA RGI-12 Special Committe	17,303	0	0	0	0	0	18,874	17,303	0	(17,303)	
225 GA MOV-01 2020 Vision	6,776	0	0	0	0	0	7,392	6,776	0	(6,776)	

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
80-8823-800200-1		Benefits	277,772	377,515	0	0	0	314,228	277,772	377,515	99,743
80-8823-800302-1		Salary - Temporary	913	0	0	0	1,000	1,000	913	0	(913)
80-8823-800755-1		Moving Expense	0	11,813	0	0	0	0	0	11,813	11,813
80-8823-812100-1		Travel	8,250	18,159	0	0	9,000	9,000	8,250	18,159	9,909
80-8823-812200-1		TRAVEL- Executive Director	11,000	9,938	0	0	12,000	12,000	11,000	9,938	(1,062)
80-8823-812201-1		TRAVEL- Public Service Associa	1,832	754	0	0	2,000	2,000	1,832	754	(1,078)
80-8823-812202-1		TRAVEL- Director of Program	1,832	1,315	0	0	2,000	2,000	1,832	1,315	(517)
80-8823-812203-1		TRAVEL- Director and Communicat	3,663	3,691	0	0	4,000	4,000	3,663	3,691	28
80-8823-830100-1		Postage	5,038	6,095	0	0	5,500	5,500	5,038	6,095	1,057
80-8823-830400-1		Office Supplies	3,850	1,264	0	0	4,200	4,200	3,850	1,264	(2,586)
80-8823-830500-1		Telephone	5,676	1,138	0	0	6,200	6,200	5,676	1,138	(4,538)
80-8823-830620-1		Repairs - Building and Equipmen	13,750	12,302	0	0	15,000	15,000	13,750	12,302	(1,448)
80-8823-830710-1		Equipment - Office Machines	29,920	16,993	0	0	32,640	32,640	29,920	16,993	(12,927)
80-8823-830770-1		Internet	18,700	18,428	0	0	20,400	20,400	18,700	18,428	(272)
80-8823-836170-1		Staff Development	9,680	1,450	0	0	10,567	10,567	9,680	1,450	(8,230)
80-8823-839999-1		Miscellaneous Expense	1,870	1,266	0	0	2,040	2,040	1,870	1,266	(604)
80-8823-842155-1		Library Comp Service	2,926	4,002	0	0	3,200	3,200	2,926	4,002	1,076
80-8870-822100-1		Meeting Expense	0	952	0	0	0	0	0	952	952
		Total Records & Historical Services	1,532,071	1,864,066	0	0	1,714,597	1,714,597	1,532,071	1,864,066	331,995
		Total Churchwide Ministries	2,157,531	2,107,802	0	0	2,396,933	2,157,531	2,107,802	(49,729)	
		<i>Ecclesial & Ecumenical Ministries</i>									
		Ecumenical Ministries									
80-8803-841718-1		Ecum Assembly Rep	45,837	0	0	0	50,000	50,000	45,837	0	(45,837)
80-8803-841718-3		Ecum Assembly Rep	0	0	0	0	0	75,000	0	75,000	75,000
80-8803-841720-1		WCC Askings	320,826	0	0	0	350,000	350,000	320,826	0	(320,826)
80-8803-841720-2		WCC Askings	0	0	0	0	0	320,833	0	320,833	320,833
80-8803-841737-1		Wild Alliance Askings	165,000	0	0	0	180,000	180,000	165,000	0	(165,000)
80-8803-841737-2		Wild Alliance Askings	0	0	0	0	0	165,000	0	165,000	165,000
80-8803-841746-1		NCC Askings	128,337	0	0	0	140,000	140,000	128,337	0	(128,337)
80-8803-841746-2		NCC Askings	0	0	0	0	0	128,334	0	128,334	128,334

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
80-8810-800100-1	Salary	539,183	608,653	0	0	0	609,942	539,183	608,653	69,470	
80-8810-800103-1	Overtime	913	0	0	0	0	1,000	913	0	(913)	
80-8810-800200-1	Benefits	217,188	233,380	0	0	0	245,691	217,188	233,380	16,192	
80-8810-812100-1	Travel	1,837	4,251	0	0	0	2,000	1,837	4,251	2,414	
80-8810-812207-1	TRAVEL- Director Mid-Council	5,500	8,284	0	0	0	6,000	5,500	8,284	2,784	
80-8810-812208-1	TRAVEL- Manager Preparatio	8,250	5,287	0	0	0	9,000	8,250	5,287	(2,963)	
80-8810-812209-1	TRAVEL- Manager of Advocac	5,500	5,087	0	0	0	6,000	5,500	5,087	(413)	
80-8810-812210-1	TRAVEL- Manager Mistry Ed	8,250	5,403	0	0	0	9,000	8,250	5,403	(2,847)	
80-8810-812211-1	TRAVEL- Manager of Call Proc	8,250	12,578	0	0	0	9,000	8,250	12,578	4,328	
80-8810-812212-1	TRAVEL- Coordinator Office	2,288	1,099	0	0	0	2,500	2,288	1,099	(1,189)	
80-8810-822100-1	Meeting Expense	29,986	0	0	0	0	32,716	29,986	0	(29,986)	
80-8810-830100-1	Postage	638	214	0	0	0	700	638	214	(424)	
80-8810-830200-1	Stationery	451	0	0	0	0	500	451	0	(451)	
80-8810-840200-1	Communication	2,288	1,195	0	0	0	2,500	2,288	1,195	(1,093)	
80-8810-840642-1	Program Proj	16,390	25,216	0	0	0	17,875	16,390	25,216	8,826	
80-8810-840648-1	Project Manager Budger	14,663	0	0	0	0	16,000	14,663	0	(14,663)	
80-8810-841700-1	General Assembly Nomm Com	0	1,052	0	0	0	0	0	1,052	1,052	
80-8810-8445100-1	Moderators Conferences	34,375	382,730	0	0	0	37,500	34,375	382,730	348,355	
	Total Ordered Ministries & Certification	895,950	1,294,430	0	0	0	1,007,924	895,950	1,294,430	398,480	
	Ordination										
80-8810-822100-2	Meeting Expense	0	0	41,965	54,311	0	45,784	41,965	54,311	12,346	
80-8810-831217-2	Software Fees	0	0	13,750	21,143	0	15,000	13,750	21,143	7,393	
80-8810-839060-2	Credit Card Discounts	0	0	1,485	1,478	0	1,616	1,485	1,478	(7)	
80-8810-839061-2	Ordination Exam Refunds	0	0	0	1,040	0	0	0	1,040	1,040	
80-8810-842462-2	Training	0	0	1,837	3,121	0	2,000	1,837	3,121	1,284	
	Total Ordination	0	0	59,037	81,093	0	64,400	59,037	81,093	22,056	
	Mid Council Relations										
80-8832-800100-1	Salary	337,723	275,325	0	0	0	382,044	337,723	275,325	(62,398)	
80-8832-800200-1	Benefits	120,362	119,525	0	0	0	136,161	120,362	119,525	(837)	
80-8832-812100-1	Travel	4,576	7,732	0	0	0	5,000	4,576	7,732	3,156	

Presbyterian Church (USA) Statement of Activities for Per Capita For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
80-8832-812213-1	TRAVEL- Associate for Mid-Counc	13,750	2,377	0	0	0	15,000	13,750	2,377	(11,373)	
80-8832-812214-1	TRAVEL- Manager Equity an	9,163	0	0	0	0	10,000	9,163	0	(9,163)	
80-8832-812215-1	TRAVEL- Manager Korean-Speakin	9,163	4,697	0	0	0	10,000	9,163	4,697	(4,466)	
80-8832-812216-1	TRAVEL- GANC Coordinato	4,576	10,023	0	0	0	5,000	4,576	10,023	5,447	
80-8832-812217-1	TRAVEL- Manager of Denominatio	4,576	403	0	0	0	5,000	4,576	403	(4,173)	
80-8832-830100-1	Postage	231	799	0	0	0	250	231	799	568	
80-8832-830200-1	Stationery	451	0	0	0	0	500	451	0	(451)	
80-8832-841000-1	Program Costs	15,565	0	0	0	0	17,000	15,565	0	(15,565)	
80-8832-841100-1	Mid Council Training	32,076	45,932	0	0	0	35,000	32,076	45,932	13,856	
80-8832-841540-1	Moderator's Conference	5,500	0	0	0	0	6,000	5,500	0	(5,500)	
	Total Mid Council Relations	557,712	466,813	0	0	0	626,955	557,712	466,813	(90,899)	
	Total Mid Council Ministries	1,758,028	1,998,869	59,037	81,093	0	2,042,594	1,817,065	2,079,962	262,897	
	Office of the Stated Clerk										
	Administration										
80-8799-800100-1	Salary	310,373	878,381	0	0	0	351,104	310,373	878,381	568,008	
80-8799-800100-2	Salary	0	0	724,880	0	0	820,000	724,880	0	(724,880)	
80-8799-800200-1	Benefits	326,781	338,360	0	0	0	369,665	326,781	338,360	11,579	
80-8799-812100-1	Travel-Stated Clerk	4,576	41,760	0	0	0	5,000	4,576	41,760	37,184	
80-8799-812218-1	TRAVEL - STATED CLERK	22,913	25,623	0	0	0	25,000	22,913	25,623	2,710	
80-8799-812219-1	TRAVEL- Deputy Stated Cler	9,163	27,380	0	0	0	10,000	9,163	27,380	18,217	
80-8799-812220-1	TRAVEL- Associate Director o	4,576	4,537	0	0	0	5,000	4,576	4,537	(39)	
80-8799-812221-1	TRAVEL- Associate Director T	4,576	1,221	0	0	0	5,000	4,576	1,221	(3,355)	
80-8799-812222-1	TRAVEL- Manager Meeting S	11,000	9,702	0	0	0	12,000	11,000	9,702	(1,298)	
80-8799-812223-1	TRAVEL- Manager GA Busines	4,576	7,036	0	0	0	5,000	4,576	7,036	2,460	
80-8799-812224-1	TRAVEL- Program Assistant	1,837	12,802	0	0	0	2,000	1,837	12,802	10,965	
80-8799-830551-1	Emerging Developments	9,163	457	0	0	0	10,000	9,163	457	(8,706)	
	Total Administration	709,534	1,347,259	724,880	0	0	1,619,769	1,434,414	1,347,259	(87,155)	
	Human Resources										
80-8799-800755-1	Moving Expense	18,337	0	0	0	0	20,000	18,337	0	(18,337)	

Presbyterian Church (USA)
Statement of Activities for Per Capita
 For Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actuals	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actuals			
80-8799-839951-1	297,913	0	0	0	0	325,000	297,913	0	(297,913)		
Replacement Reserve											
80-8799-839955-2	0	0	0	144,044	0	0	0	144,044	144,044		
Depreciation											
Total Other OGA and Depreciation Expense	297,913	0	0	144,044	0	325,000	297,913	144,044	(153,869)		
Uncollectible Apportionments											
80-8829-839965-1	1,087,372	1,114,780	0	0	0	1,186,226	1,087,372	1,114,780	27,408		
Uncollectible Apportionment											
Total Uncollectible Apportionments	1,087,372	1,114,780	0	0	0	1,186,226	1,087,372	1,114,780	27,408		
Committed for Subsequent Assemblies											
80-8829-839980-1	1,327,964	0	0	0	0	1,448,693	1,327,964	0	(1,327,964)		
Subsequent GA's											
Total Committed for Subsequent Assemblies	1,327,964	0	0	0	0	1,448,693	1,327,964	0	(1,327,964)		
Total Expenses	9,152,535	7,347,447	872,830	1,020,146	75,000	11,120,324	10,025,365	8,442,593	(1,582,772)		
Change in net assets before transfers	(1,022,610)	1,692,939	(724,880)	(836,708)	(75,000)	(2,097,554)	(1,747,490)	781,231	(2,528,721)		
ECO & Other (Transfers)											
ECO & Other (Transfers)											
80-1040-910004-3	0	0	0	0	(72,156)	0	0	(72,156)	(72,156)		
Transfer - Bequest											
80-1040-910015-3	0	0	0	0	(2,844)	0	0	(2,844)	(2,844)		
Transfer - Extra Commitment											
80-8799-919005-2	0	0	0	(750,000)	0	0	0	(750,000)	(750,000)		
Transfer - Unrestricted Reserv											
80-8799-947500-1	0	327,377	0	0	0	0	0	327,377	327,377		
Adjustment - Plant Fund Purchase											
80-8799-947500-2	0	0	0	(309,401)	0	0	0	(309,401)	(309,401)		
Adjustment - Plant Fund Purchase											
Total ECO & Other (Transfers)	0	(327,377)	0	1,059,401	75,000	0	0	807,023	807,023		
Total ECO & Other (Transfers)	0	(327,377)	0	1,059,401	75,000	0	0	807,023	807,023		
Change in net assets	(1,022,610)	1,365,562	(724,880)	222,692	0	(2,097,554)	(1,747,490)	1,588,254	(3,335,744)		

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual		
82 - Philadelphia Historical Society											
Revenue, Gains, and Other Support											
Contributions											
Gifts, Requests and Grants	325,413	175,360	0	(27,429)	272,236	355,000	325,413	420,167	(94,754)		
Total Contributions	325,413	175,360	0	(27,429)	272,236	355,000	325,413	420,167	(94,754)		
Sales of Resources and Services											
Investment Return	35,145	47,527	0	(1,000)	0	38,350	35,145	46,527	(11,382)		
Income from Endow Fds Held by Fdn	94,435	93,229	8,602	0	31,670	132,186	121,165	124,900	(3,735)		
Income on Investments	550	3,414	0	0	0	600	550	3,414	(2,864)		
Realized & Unrealized Gain(Loss)	0	34,807	0	0	10,953	0	0	45,760	(45,760)		
Total Investment Return	94,985	131,450	8,602	0	42,623	132,786	121,715	174,073	(52,358)		
Other	4,587	12,043	0	0	0	5,000	4,587	12,043	(7,456)		
Total Revenue, gains, and other support	460,130	366,380	8,602	(28,429)	314,859	531,136	486,860	652,810	(165,950)		
Expenses											
Public Services	3,201	473	0	0	0	3,500	3,201	473	(2,728)		
Journal	25,152	18,735	0	0	0	27,831	25,152	18,735	(6,417)		
Technical Services	77,156	28,179	0	0	0	85,647	77,156	28,179	(48,977)		
Digital Services	11,737	6,366	0	0	0	12,800	11,737	6,366	(5,371)		
Conservation	8,888	9,128	0	0	0	9,690	8,888	9,128	240		
Administration	2,112	629	0	0	0	2,300	2,112	629	(1,483)		
Maintenance Building and Grounds	11,363	5,142	0	0	0	12,400	11,363	5,142	(6,221)		
Development	203,818	217,403	0	0	0	228,772	203,818	217,403	13,585		
Communications	50,609	11,614	0	0	0	56,027	50,609	72,345	21,736		
Interest Expense	0	6,571	0	0	0	0	0	6,571	6,571		
Depreciation	0	0	77,737	82,114	0	84,802	77,737	82,114	4,377		
Total Expenses	394,036	304,239	77,737	82,114	60,731	523,769	471,773	447,084	(24,689)		
ECO Support & Other Adjustments											
ECO Support (Transfers)	0	0	0	17,977	0	0	0	17,977	17,977		

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT	ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual		
Classification Adjustment	0	(17,749)	0	28,429	(4,601)	0	0	6,079	6,079	
Total ECO Support & Other Adjustments	0	(17,749)	0	46,406	(4,601)	0	0	24,056	24,056	
<i>Change in net assets</i>	66,094	44,392	(69,135)	(64,137)	249,527	7,367	15,087	229,782	(214,695)	

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	Variance		
82 - Philadelphia Historical Society											
Revenue, Gains, and Other Support											
Contributions											
Gifts, Bequests and Grants											
82-8871-604550-1	Capital Campaign Contributions Rev	68,750	0	0	0	75,000	68,750	0	68,750		
82-8871-604550-3	Capital Campaign Contributions Rev	0	0	0	0	82,760	0	82,760	(82,760)		
82-8871-605010-1	Contributions	0	21,870	0	0	0	0	21,870	(21,870)		
82-8871-605010-2	Contributions	0	0	0	(27,429)	0	0	(27,429)	27,429		
82-8871-605010-3	Contributions	0	0	0	0	13,825	0	13,825	(13,825)		
82-8871-605011-1	Donations - PHS Board Members	0	(400)	0	0	0	0	(400)	400		
82-8871-605014-1	Congregational Support	18,337	14,448	0	0	20,000	18,337	14,448	3,889		
82-8871-605015-1	Individual Giving	169,576	110,236	0	0	185,000	169,576	110,236	59,340		
82-8871-605025-1	Institutional Support From Plant fun	68,750	29,206	0	0	75,000	68,750	29,206	39,544		
82-8865-603164-3	NEH Grant Funds	0	0	0	0	46,607	0	46,607	(46,607)		
82-8871-607300-3	Add'l Forms of Giving	0	0	0	0	129,045	0	129,045	(129,045)		
	Total Gifts, Bequests and Grants	325,413	175,360	0	(27,429)	272,236	325,413	420,167	(94,754)		
	Total Contributions	325,413	175,360	0	(27,429)	272,236	325,413	420,167	(94,754)		
Sales of Resources and Services											
82-8869-670520-1	Rental Income	2,750	0	0	0	3,000	2,750	0	2,750		
82-8871-670790-1	Phila - Publications	187	0	0	0	200	187	0	187		
82-8871-670795-1	Phila - Sales of Journal	9,163	7,847	0	0	10,000	9,163	7,847	1,316		
82-8871-670800-1	Phila - Microfilming	20,163	35,755	0	0	22,000	20,163	35,755	(15,592)		
82-8871-670800-2	Phila - Microfilming	0	0	0	(1,000)	0	0	(1,000)	1,000		
82-8871-670805-1	Phila - Photocopies	187	295	0	0	200	187	295	(108)		
82-8871-670807-1	Education Verification	319	0	0	0	350	319	0	319		
82-8871-670808-1	Bio Sketches	550	375	0	0	600	550	375	175		
82-8871-670815-1	Phila - Misc resources sales	913	2,416	0	0	1,000	913	2,416	(1,503)		
82-8871-670821-1	Genealogy Research	913	840	0	0	1,000	913	840	73		
	Total Sales of Resources and Services	35,145	47,527	0	(1,000)	38,350	35,145	46,527	(11,382)		

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual			
Investment Return											
Income from Endow Fds Held by Fdn											
82-8871-615015-1	0	89,420	0	0	0	0	0	0	89,420	(89,420)	
82-8871-615015-3	0	0	0	0	8,243	0	0	0	8,243	(8,243)	
82-8871-615016-2	0	0	5,731	0	0	6,250	5,731	0	5,731	5,731	
82-8871-615017-1	737	1,791	0	0	0	800	737	1,791	1,791	(1,054)	
82-8871-615018-1	165	0	0	0	0	179	165	0	0	165	
82-8871-615021-1	165	0	0	0	0	179	165	0	0	165	
82-8871-615022-1	34,606	0	0	0	0	37,754	34,606	0	34,606	34,606	
82-8871-615023-1	2,574	0	0	0	0	2,809	2,574	0	2,574	2,574	
82-8871-615024-1	33,011	0	0	0	0	36,015	33,011	0	33,011	33,011	
82-8871-615025-1	506	0	0	0	0	551	506	0	506	506	
82-8871-615026-1	19,052	0	0	0	0	20,786	19,052	0	19,052	19,052	
82-8871-615027-2	0	0	2,871	0	0	3,133	2,871	0	2,871	2,871	
82-8871-615028-1	1,078	0	0	0	0	1,180	1,078	0	1,078	1,078	
82-8871-615038-1	2,541	2,018	0	0	0	2,771	2,541	2,018	2,018	523	
82-1040-613115-3	0	0	0	0	(6,686)	0	0	0	(6,686)	6,686	
82-1042-613115-3	0	0	0	0	30,112	19,779	18,128	30,112	30,112	(11,984)	
Total Income from Endow Fds Held by Fdn	94,435	93,229	8,602	0	31,670	132,186	121,165	124,900	(3,735)		
Income on Investments											
82-8871-622015-1	550	3,460	0	0	0	600	550	3,460	3,460	(2,910)	
82-8871-622060-1	0	(45)	0	0	0	0	0	0	(45)	45	
Total Income on Investments	550	3,414	0	0	0	600	550	3,414	3,414	(2,864)	
Realized & Unrealized Gain(Loss)											
82-1040-643115-3	0	0	0	0	31,306	0	0	31,306	31,306	(31,306)	
82-1042-641084-3	0	0	0	0	7,993	0	0	7,993	7,993	(7,993)	
82-1042-643115-3	0	0	0	0	(23,526)	0	0	(23,526)	(23,526)	23,526	
82-8871-645030-1	0	34,761	0	0	0	0	0	34,761	34,761	(34,761)	
82-8871-645030-3	0	0	0	0	2,023	0	0	2,023	2,023	(2,023)	
82-8871-647025-1	0	(508)	0	0	0	0	0	(508)	(508)	508	

Presbyterian Church (USA)

PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Budget	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	Variance	
82-8871-647030-1											
82-1042-683115-3											
PNC - Unrealized Gain/(Loss)	0	554	0	0	0	0	0	0	0	554	(554)
Realized Gain / (Loss) Plan 3115	0	0	0	0	(6,844)		0	0	0	(6,844)	6,844
Total Realized & Unrealized Gain(Loss)	0	34,807	0	0	0	10,953	0	0	0	45,760	(45,760)
Total Investment Return	94,985	131,450	8,602	0	42,623	132,786	121,715	174,073	(52,358)		
Other											
Parking Income	4,587	12,043	0	0	0	5,000	4,587	12,043	(7,456)		
Total Other	4,587	12,043	0	0	0	5,000	4,587	12,043	(7,456)		
Total Revenue, gains, and other support	460,130	366,380	8,602	(28,429)	314,859	531,136	486,860	652,810	(165,950)		
Expenses											
Public Services											
82-8863-844404-1											
82-8863-844450-1											
Subs & Dues	2,288	400	0	0	0	2,500	2,288	400	(1,888)		
Acquistion Of Mtls	913	73	0	0	0	1,000	913	73	(840)		
Total Public Services	3,201	473	0	0	0	3,500	3,201	473	(2,728)		
Journal											
82-8862-800100-1											
82-8862-800200-1											
82-8862-839999-1											
82-8862-844437-1											
Salary	9,565	11,550	0	0	0	10,831	9,565	11,550	1,985		
Benefits	0	365	0	0	0	0	0	365	365		
Miscellaneous Expense	0	98	0	0	0	0	0	98	98		
Printing	15,587	6,722	0	0	0	17,000	15,587	6,722	(8,865)		
Total Journal	25,152	18,735	0	0	0	27,831	25,152	18,735	(6,417)		
Technical Services											
82-8866-800100-1											
82-8866-800200-1											
82-8866-830750-1											
82-8866-830760-1											
82-8866-831202-1											
82-8866-837105-1											
Salary	28,438	3,850	0	0	0	32,178	28,438	3,850	(24,588)		
Benefits	7,567	2,118	0	0	0	8,569	7,567	2,118	(5,449)		
Computers	4,213	3,996	0	0	0	4,600	4,213	3,996	(217)		
Software	11,451	6,977	0	0	0	12,500	11,451	6,977	(4,474)		
Consultant Fees	22,000	9,169	0	0	0	24,000	22,000	9,169	(12,831)		
Website Fees - MSG 1%	3,487	2,070	0	0	0	3,800	3,487	2,070	(1,417)		

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual			
Total Technical Services	77,156	28,179	0	0	0	85,647	77,156	28,179	(48,977)		
Digital Services											
82-8861-812229-1	0	0	0	0	0	0	0	0	0		
82-8861-830100-1	0	50	0	0	0	0	0	50	50		
82-8861-830760-1	0	0	0	0	0	0	0	0	0		
82-8861-844405-1	1,375	3,198	0	0	0	1,500	1,375	3,198	1,823		
82-8861-844410-1	2,750	135	0	0	0	3,000	2,750	135	(2,615)		
82-8861-844415-1	5,687	982	0	0	0	6,200	5,687	982	(4,705)		
82-8867-830710-1	1,925	2,000	0	0	0	2,100	1,925	2,000	75		
Total Digital Services	11,737	6,366	0	0	0	12,800	11,737	6,366	(5,371)		
Conservation											
82-8864-844448-1	8,888	9,128	0	0	0	9,690	8,888	9,128	240		
Total Conservation	8,888	9,128	0	0	0	9,690	8,888	9,128	240		
Administration											
82-8868-830720-1	2,112	629	0	0	0	2,300	2,112	629	(1,483)		
Total Administration	2,112	629	0	0	0	2,300	2,112	629	(1,483)		
Maintenance Building and Grounds											
82-8869-830620-1	11,363	5,142	0	0	0	12,400	11,363	5,142	(6,221)		
Total Maintenance Building and Grounds	11,363	5,142	0	0	0	12,400	11,363	5,142	(6,221)		
Development											
82-8870-800100-1	139,973	138,612	0	0	0	158,350	139,973	138,612	(1,361)		
82-8870-800200-1	18,932	56,929	0	0	0	21,422	18,932	56,929	37,997		
82-8870-812100-1	9,163	1,491	0	0	0	10,000	9,163	1,491	(7,672)		
82-8870-812229-1	0	4,732	0	0	0	0	0	4,732	4,732		
82-8870-822100-1	4,587	6,401	0	0	0	5,000	4,587	6,401	1,814		
82-8870-830100-1	4,587	1,284	0	0	0	5,000	4,587	1,284	(3,303)		
82-8870-830200-1	9,163	7,105	0	0	0	10,000	9,163	7,105	(2,058)		

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets

Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual	Variance		
82-8870-830760-1											
82-8870-836170-1											
82-8870-849010-1											
	Software	6,875	714	0	0	0	7,500	6,875	714	(6,161)	
	Staff Development	1,375	135	0	0	0	1,500	1,375	135	(1,240)	
	Capital Campaign Expense	9,163	0	0	0	0	10,000	9,163	0	(9,163)	
	Total Development	203,818	217,403	0	0	0	228,772	203,818	217,403	13,585	
	Communications										
82-8865-800100-1	Salary	15,695	2,648	0	0	0	17,764	15,695	2,648	(13,048)	
82-8865-800100-3	Salary	0	0	0	0	13,860	0	0	13,860	13,860	
82-8865-800200-1	Benefits	4,202	203	0	0	0	4,763	4,202	203	(3,999)	
82-8865-800200-3	Benefits	0	0	0	0	5,274	0	0	5,274	5,274	
82-8865-830100-1	Postage	3,663	1,791	0	0	0	4,000	3,663	1,791	(1,872)	
82-8865-830200-1	Stationery	7,337	0	0	0	0	8,000	7,337	0	(7,337)	
82-8865-830760-1	Software	913	4,529	0	0	0	1,000	913	4,529	3,616	
82-8865-830840-3	NEH Grants	0	0	0	0	24,067	0	0	24,067	24,067	
82-8865-836497-1	Research Projects	1,375	0	0	0	0	1,500	1,375	0	(1,375)	
82-8865-837103-1	Research Fellowship	6,875	(7,500)	0	0	0	7,500	6,875	(7,500)	(14,375)	
82-8865-837103-3	Research Fellowship	0	0	0	0	17,530	0	0	17,530	17,530	
82-8865-837120-1	Promotion	6,413	3,457	0	0	0	7,000	6,413	3,457	(2,956)	
82-8865-839075-1	Newsletter	1,837	5,387	0	0	0	2,000	1,837	5,387	3,550	
82-8865-839999-1	Miscellaneous Expense	462	0	0	0	0	500	462	0	(462)	
82-8865-844401-1	Promo/Marketing	1,837	1,100	0	0	0	2,000	1,837	1,100	(737)	
	Total Communications	50,609	11,614	0	0	60,731	56,027	50,609	72,345	21,736	
	Interest Expense										
82-8871-830900-1	Interest Payments	0	6,571	0	0	0	0	0	6,571	6,571	
	Total Interest Expense	0	6,571	0	0	0	0	0	6,571	6,571	
	Depreciation										
82-8873-839955-2	Depreciation	0	0	77,737	82,114	0	84,802	77,737	82,114	4,377	
	Total Depreciation	0	0	77,737	82,114	0	84,802	77,737	82,114	4,377	
	Total Expenses	394,036	304,239	77,737	82,114	60,731	523,769	471,773	447,084	(24,689)	

Presbyterian Church (USA) PHS Statement of Activities and Changes in Net Assets Eleven Months Ended November 30, 2023

	UNDESIGNATED		DESIGNATED		RESTRICT		ANNUAL		GRAND TOTAL		Variance
	YTD Budget	YTD Actual	YTD Budget	YTD Actual	YTD Actual	2023 Budget	2023 YTD Budget	2023 YTD Actual			
ECO Support & Other Adjustments											
ECO Support (Transfers)											
82-8873-947500-2	0	0	0	(17,977)	0	0	0	(17,977)	(17,977)		(17,977)
Adjustment - Plant Fund Purchases											
Total ECO Support (Transfers)	0	0	0	17,977	0	0	0	17,977	17,977		17,977
Classification Adjustment											
82-8871-947022-2	0	0	0	(28,429)	0	0	0	(28,429)	(28,429)		(28,429)
Net Asset Reconciliation 2022											
82-8871-947022-3	0	0	0	0	22,350	0	0	22,350	22,350		22,350
Net Asset Reconciliation Project 202											
82-8871-947023-1	0	17,749	0	0	0	0	0	17,749	17,749		17,749
Net Asset Reconciliation Project 202											
82-8871-947023-3	0	0	0	0	(17,749)	0	0	(17,749)	(17,749)		(17,749)
Total Classification Adjustment											
	0	(17,749)	0	28,429	(4,601)	0	0	6,079	6,079		6,079
Total ECO Support & Other Adjustments											
	0	(17,749)	0	46,406	(4,601)	0	0	24,056	24,056		24,056
<i>Change in net assets</i>											
	<i>66,094</i>	<i>44,392</i>	<i>(69,135)</i>	<i>(64,137)</i>	<i>249,527</i>	<i>7,367</i>	<i>15,087</i>	<i>229,782</i>	<i>(214,695)</i>		<i>(214,695)</i>