

Presbyterian Church (U.S.A.)
PER CAPITA
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
For The Period Ending December 31, 2016
Preliminary - Subject to Audit

	UNDESIGNATED			DESIGNATED		TEMPRARILY RESTRICTED		PERM. RESTR.	GRAND TOTAL		
	2016 Budget	YTD Actual	Variance	2016 Budget	YTD Actual	2016 Budget	YTD Actual	YTD Actual	2016 Budget	YTD Actual	YTD Variance
Revenue, gains and other support											
1 Apportionment	\$ 11,744,412	\$ 11,707,698	\$ 36,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,744,412	\$ 11,707,698	\$ 36,714
2 Income on investments	200,000	\$ 49,474	150,526	-	-	-	-	-	200,000	49,474	150,526
3 Realized and unrealized gain on investments	-	\$ -	-	-	-	-	-	-	-	-	-
4 Sale of resources and services/ Other		177,328	(177,328)	1,943,145	1,256,608	-	-	-	1,943,145	1,433,936	509,209
5 Miscellaneous	2,000	-	2,000	-	-	-	-	-	2,000	-	2,000
Total revenue, gains and other support	\$ 11,946,412	\$ 11,934,501	\$ 11,911	\$ 1,943,145	\$ 1,256,608	\$ -	\$ -	\$ -	\$ 13,889,557	\$ 13,191,108	\$ 698,449
Expenditures											
Programs:											
1 Church Wide Ministries	\$ 5,510,109	\$ 5,318,244	\$ 191,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,510,109	\$ 5,318,244	\$ 191,865
2 Ecclesial & Ecumenical Ministries	2,517,814	2,611,131	(93,317)	-	-	-	-	-	2,517,814	2,611,131	(93,317)
3 Mid Council Ministries	1,532,785	1,582,649	(49,864)	-	-	-	-	-	1,532,785	1,582,649	(49,864)
Total Schedules 1, 2, & 3	\$ 9,560,708	\$ 9,512,024	\$ 48,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,560,708	\$ 9,512,024	\$ 48,684
4 Presbyterian Mission Agency/Board	1,310,589	1,460,923	(150,334)	2,172,093	1,248,326	-	-	-	3,482,682	2,709,249	773,433
5 Other PMA Supervised Work	1,800,869	1,625,461	175,408	-	-	-	-	-	1,800,869	1,625,461	175,408
Total Schedules 4, & 5	\$ 3,111,458	\$ 3,086,384	\$ 25,074	\$ 2,172,093	\$ 1,248,326	\$ -	\$ -	\$ -	\$ 5,283,551	\$ 4,334,710	\$ 948,841
6 Other Expenses	100,000	-	100,000	-	-	-	-	-	100,000	-	100,000
7 Uncollectible Apportionments	1,000,000	1,570,632	(570,632)	-	-	-	-	-	1,000,000	1,570,632	(570,632)
Total expenses	\$ 13,772,166	\$ 14,169,041	\$ (396,875)	\$ 2,172,093	\$ 1,248,326	\$ -	\$ -	\$ -	\$ 15,944,259	\$ 15,417,366	\$ 526,893
Uncollectible Apportionments											
Funds Allocated for Subsequent GA											
Estimated Under-Expenditure	-	-	-	-	-	-	-	-	-	-	-
Change in Net Assets	\$ (1,825,754)	\$ (2,234,540)	\$ 408,786	\$ (228,948)	\$ 8,282	\$ -	\$ -	\$ -	\$ (2,054,702)	\$ (2,226,258)	\$ 171,556
Net Assets at January 01, 2016		6,207,850			2,738,245		261,370	89,569		9,297,034	
Net Assets at December 31, 2016		\$ 3,973,310			\$ 2,746,527		\$ 261,370	\$ 89,569		\$ 7,070,776	