



FUNDING TRENDS OF THE GENERAL ASSEMBLY MISSION COUNCIL 2001-2011



On the cover: The Rev. Jason Clapper and his family, following worship at Lavonia (Ga.) Presbyterian Church. Jason is a member of the Class of 2011 of *For Such a Time as This*, a program of the Office of Vocation focused on spiritual, vocational, and congregational transformation by pairing small and underserved congregations with recent seminary graduates in two-year pastoral calls.

HOW WE SUPPORT THE MISSION OF THE WHOLE CHURCH

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This report presents data for the period 2001 through 2010. For historical data dating back to 1996, please visit www.pcusa.org/funding-trends-1996-2010.

SOURCES OF GAMC FUNDING

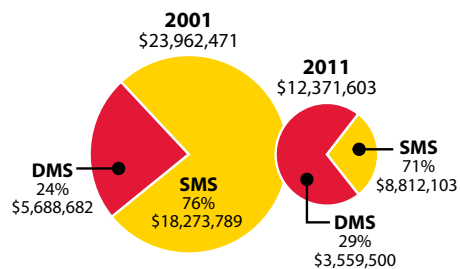
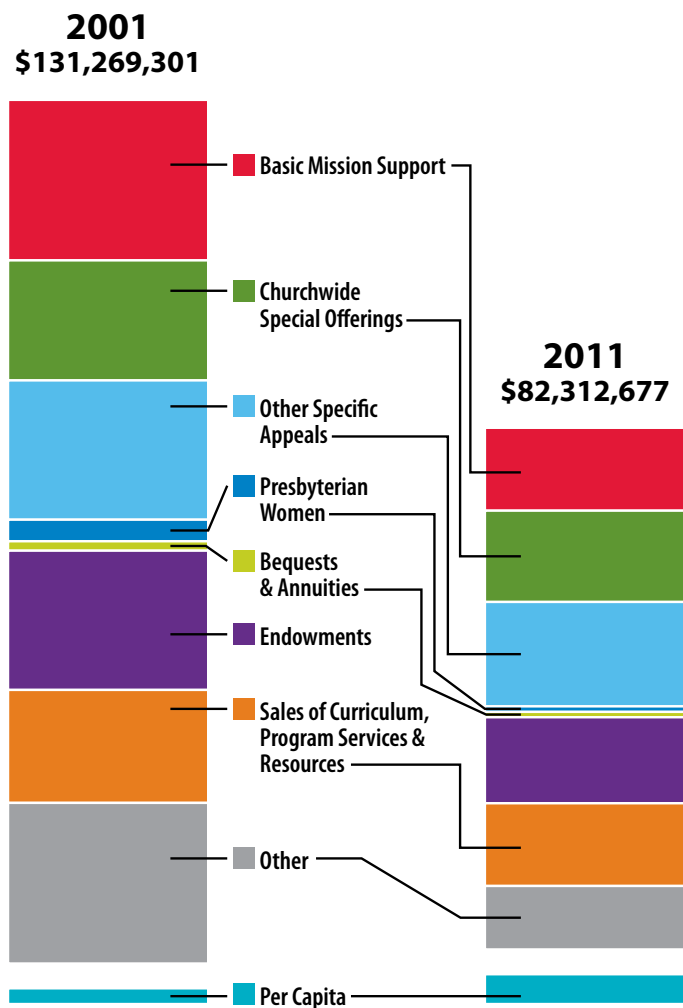
The General Assembly Mission Council receives funds from these sources:

	Funding received in 2001 (percentage)	Funding received in 2011 (percentage)
Basic Mission Support	20.9%	16.9%
Shared (unrestricted)	16.0%	12.1%
Directed (restricted)	5.0%	4.9%
Churchwide Special Offerings	15.6%	18.6%
Other specific appeals	18.2%	21.3%
Emergency and disaster relief	7.1%	7.8%
Extra Commitment Opportunities	8.0%	10.0%
Special missionary support	—	0.7%
Presbyterian Hunger Program	0.5%	1.0%
Theological Education Fund	2.5%	1.8%
Additional forms of giving	5.2%	2.3%
Presbyterian Women	2.8%	1.1%
Bequests and annuities	1.2%	1.1%
Other gifts and grants	1.2%	0.1%
Endowments	18.1%	17.6%
Sales: curriculum, program services, resources	14.7%	16.9%
Other	7.2%	6.3%
Total	100.0%	100.0%

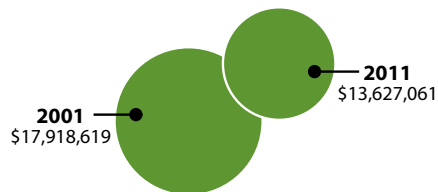
Each funding category is described in more detail on the following pages.

The big picture: GAMC sources of funds, 2001 vs. 2011

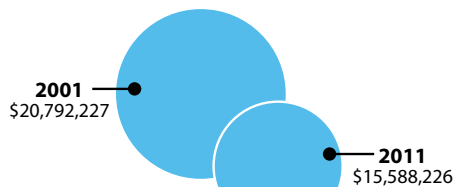
Current-year receipts



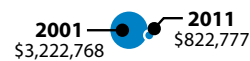
Basic Mission Support



Churchwide Special Offerings



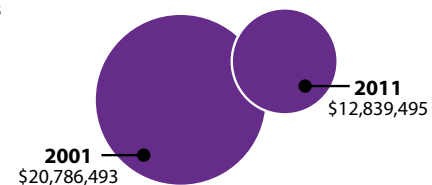
Other Specific Appeals



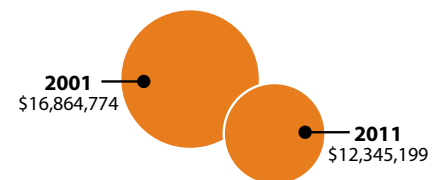
Presbyterian Women



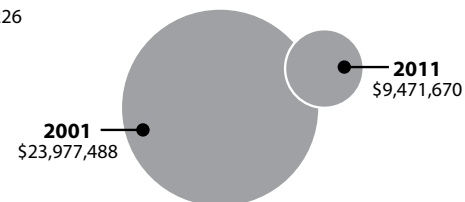
Bequests and Annuities



Endowments



Sales of Curriculum, Program Services, and Resources



Other

RESTRICTED AND UNRESTRICTED RECEIPTS

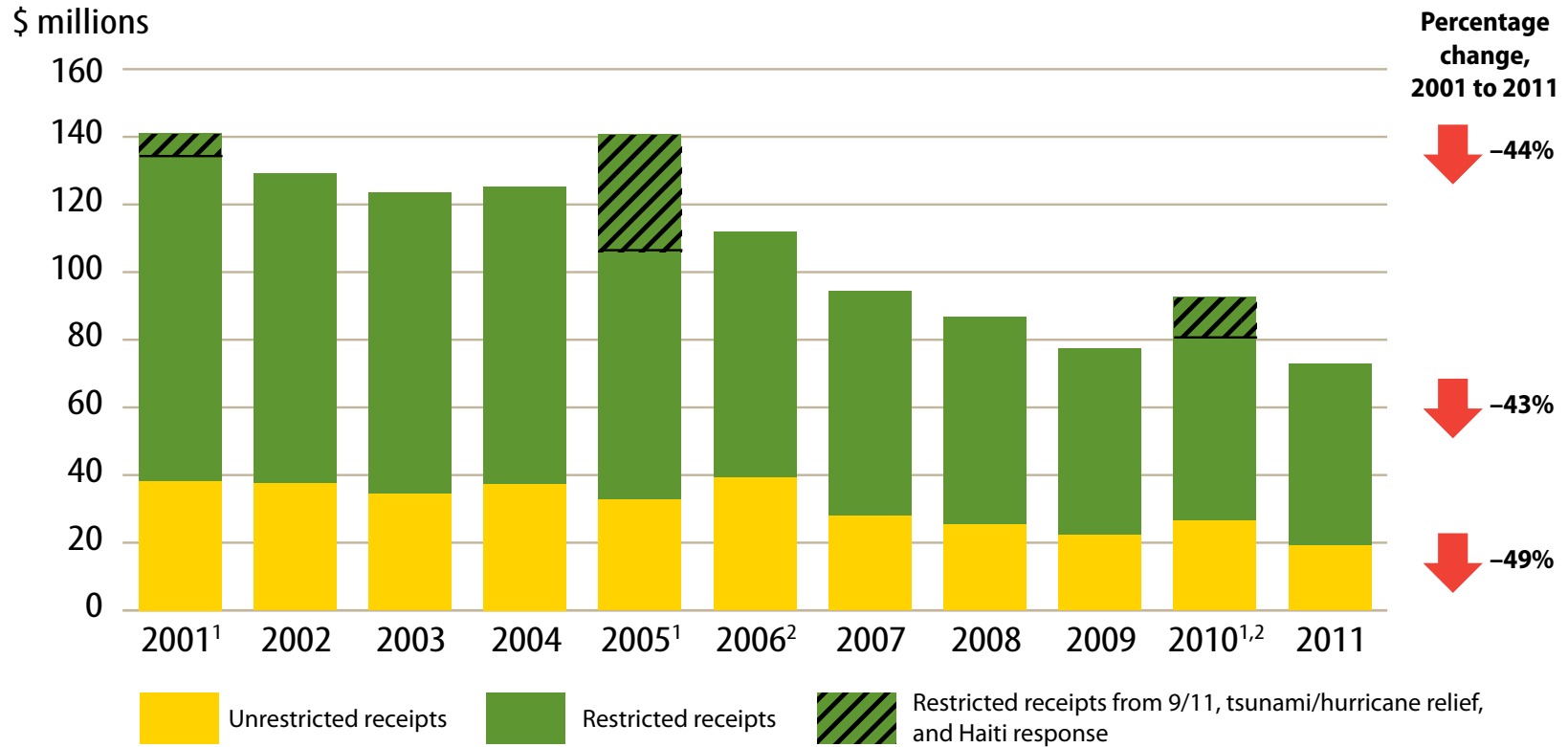
GAMC budgets have declined significantly since 2001. Almost three-quarters of receipts today are **restricted** funds used exclusively for designated purposes. The General Assembly Mission Council must match resources with goals and objectives while being faithful to restricted funding and General Assembly mandates.

Restricted and unrestricted receipts

	2001	2011	% change 2001–2011
Unrestricted	37,134,898	19,132,405	(48.5%)
Restricted	94,134,402	53,950,808	(42.7%)
Total	131,269,300	73,083,213	(44.3%)

Sources of funds: Total restricted and unrestricted receipts

Current-year receipts



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Restricted receipts total (without tsunami & hurricane relief/Haiti response)	102,889,776	91,568,389	89,328,902	87,785,184	108,096,809	72,547,192	66,664,737	61,476,031	55,093,937	66,348,447	53,950,808
Unrestricted receipts total	38,194,328	37,540,678	34,317,502	37,334,422	32,716,057	39,279,731	27,898,789	25,348,921	22,309,446	26,407,983	19,132,405
Total (without tsunami & hurricane relief/Haiti response)	141,084,104	129,109,067	123,646,404	125,119,606	140,812,866	111,826,923	94,563,526	86,824,952	77,403,383	92,756,430	73,083,213
% of unrestricted to total	27%	29%	28%	30%	23%	35%	30%	29%	29%	28%	26%

NOTES (1) 2001 includes \$5 million for 9/11 relief. 2005 includes \$35 million for the tsunami and hurricane responses. 2010 includes \$11 million for Haiti earthquake response.

(2) 2006 unrestricted includes a major estate gift of \$9.5 million. 2010 unrestricted includes a major estate gift of \$5.5 million.

ACTUAL AND PROJECTED RECEIPTS, 2009–2014

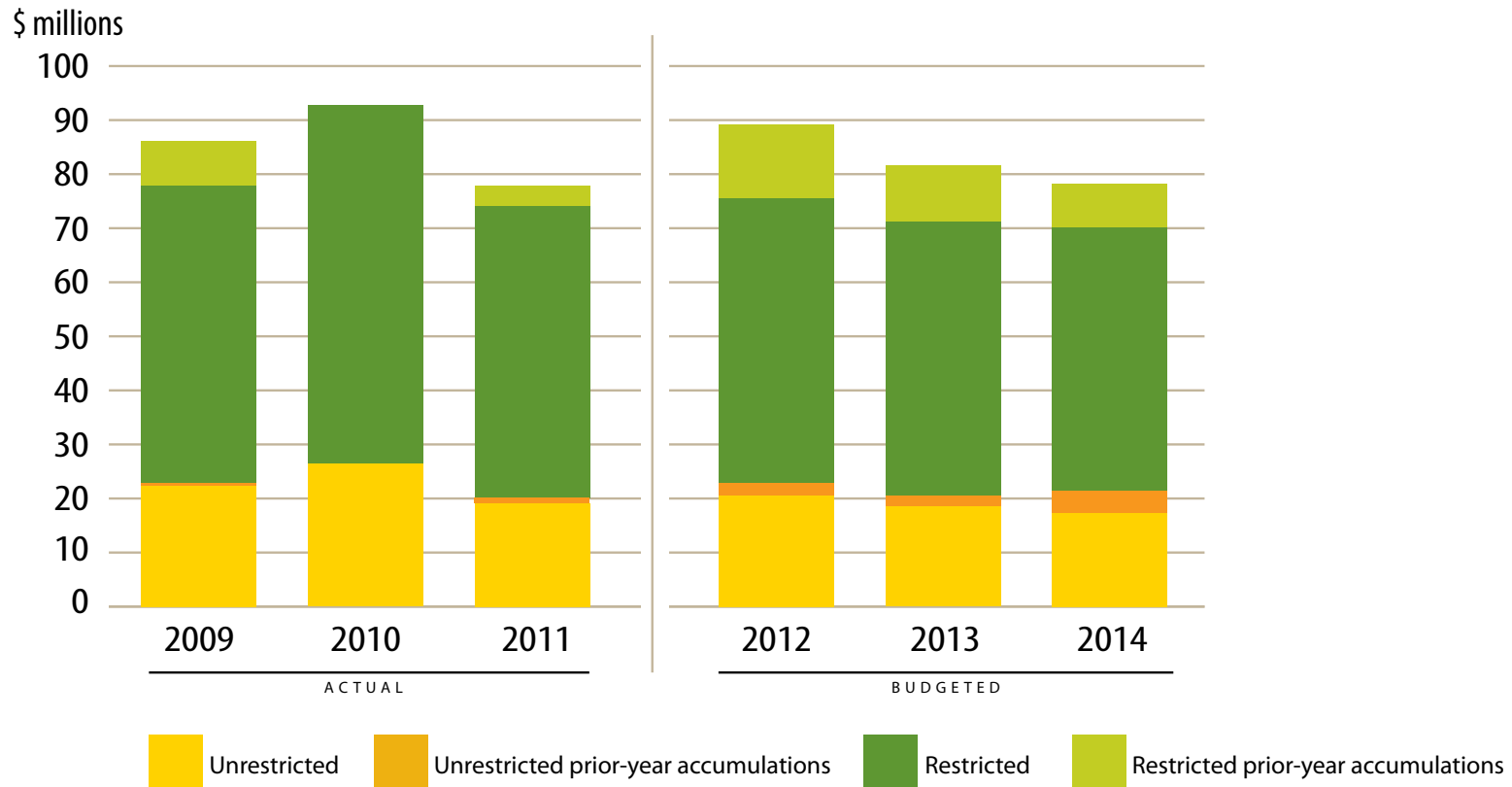
The following table shows the GAMC’s actual receipts for the past three years (2009 through 2011) and projections for next three years (2012 through 2014) based on approved budgets. Total expense budgets are higher because they include the use of unrestricted reserves and available unspent restricted funds.

Actual and projected receipts, 2009–2014

	2009 Actual	2010 Actual	2011 Actual	2012 Budget*	% Change	2013 Budget*	% Change	2014 Budget	% Change
Unrestricted	22,309,446	26,407,893	19,132,405	20,560,422	7.5%	18,463,046	(10.2%)	17,361,584	(6.0%)
Restricted	55,093,937	66,348,447	53,950,808	52,760,004	(2.2%)	50,590,175	(4.1%)	48,737,239	(3.7%)
Total	77,403,383	92,756,340	73,083,213	73,320,426	0.3%	69,053,221	(5.8%)	66,098,823	(4.3%)

* Revised mission budgets as approved by the GAMC, May 9–10, 2012.

Sources of funds: Actual and budgeted receipts



	Year ▶		2009	2010	2011	2012	2013	2014
	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Budgeted	Budgeted
Unrestricted	22,309,446	26,407,983	19,132,405	20,560,422	18,463,046	17,361,584		
Unrestricted prior-year accumulations	471,468	—	1,002,223	2,245,211	2,117,865	4,014,845		
Unrestricted total	22,780,914	26,407,983	20,134,628	22,805,633	20,580,911	21,376,429		
Restricted	55,093,937	66,348,447	53,950,808	52,760,004	50,590,175	48,737,239		
Restricted prior-year accumulations	8,210,653	—	3,785,708	13,525,853	10,405,017	8,082,363		
Restricted total	63,304,590	66,348,447	57,736,516	66,285,857	60,995,192	56,819,602		
Total	86,085,504	92,756,340	77,871,144	89,091,490	81,576,103	78,196,031		

BASIC MISSION SUPPORT

Basic Mission Support is the money received from congregations. Typically, these are funds forwarded to the GAMC from presbyteries.

There are two component parts in Basic Mission Support:

- **Shared**, which is unrestricted (no limitations on use)

Only 12.1% of the GAMC's 2011 receipts were from Shared Mission Support. There are no restrictions on how this money is spent, and this is how most people think of Mission Support.

- **Directed**, which is restricted (limited to designated uses)

A total of 4.9% of 2011 receipts came from Directed Mission Support, so called because the donor (individual, congregation, presbytery) has requested that some or all of its Basic Mission Support be directed to a specific budgeted item.

Basic Mission Support

	2001	2011	% change 2001–2011
Shared (unrestricted)	18,273,789	8,812,103	(51.8%)
Directed (restricted)	5,688,682	3,559,500	(37.4%)
Total Basic Mission Support	23,962,471	12,371,603	(48.4%)

Sources of funds: Basic Mission Support

Traditional funding sources are declining



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012*	2013*	2014*
Directed Mission Support (restricted receipts)	5,688,682	5,484,629	5,204,022	5,025,431	5,187,681	4,474,514	4,791,612	4,300,998	3,982,083	3,597,475	3,559,500	3,800,000	3,500,000	3,500,000
Shared Mission Support (unrestricted receipts)	18,273,789	16,477,621	15,320,789	14,986,173	13,914,889	13,320,583	12,932,359	11,567,671	10,288,565	9,307,710	8,812,103	9,800,000	8,500,000	8,000,000
Total (Basic Mission Support)	23,962,471	21,962,250	20,524,811	20,011,604	19,102,570	17,795,097	17,723,971	15,868,669	14,270,648	12,905,185	12,371,603	13,600,000	12,000,000	11,500,000

NOTE *Projected

GAMC FUNDING TRENDS FOR BASIC MISSION SUPPORT

Presbyterians are generous givers. In 2001, our 2,493,781 members contributed an average of \$1,201 each—\$2,994,889,397 in all—to their congregations. By 2011, even with fewer members (1,952,287), the average gift increased to \$1,275 per member, bringing total contributions to \$2,849,696,105. This is the first yearly increase in total congregational receipts since 2007.

Nonetheless, only a small fraction of these dollars are given to the GAMC’s Basic Mission Support: \$23,962,471 in 2001, or 0.80 percent. In other words, for every dollar contributed in a collection plate, only 8/10 of a cent went to Basic Mission Support. This share continued to shrink in subsequent years. By 2011, the Basic Mission Support component of local giving declined to \$12,371,603, or 0.43 percent. Thus, for each dollar contributed locally, less than 1/2 of a cent funded Basic Mission Support.

GAMC funding trends for Basic Mission Support

	2001	2011	% change 2001–2011
Number of Presbyterian members	2,493,781	1,952,287	(21.7%)
Average gift to congregation	\$1,200.94	\$1,275.27	6.2%
Total congregational receipts	\$2,994,889,397	\$2,849,696,105	(4.8%)
Share to Basic Mission Support	\$23,962,471	\$12,371,603	(48.4%)
Percentage to Basic Mission Support	0.80%	0.43%	(46.3%)

Sources of funds: GAMC funding trends for Basic Mission Support



2001



2011

In 2001, for every \$1 contributed by members, an average of **8/10 of a cent** funded the GAMC, the mission agency of the PC(USA), through Basic Mission Support.

In 2011, less than **1/2 of a cent** funded the GAMC through Basic Mission Support.

Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total congregational receipts (\$)	2,994,889,397	2,849,977,046	2,923,384,580	2,926,762,293	3,073,684,927	3,206,570,718	3,235,845,932	3,089,196,607	2,969,281,036	2,823,193,858	2,849,696,105
Basic Mission Support (\$)	23,962,471	21,962,250	20,534,811	20,011,604	19,102,570	17,795,097	17,723,971	15,868,669	14,270,648	12,905,185	12,371,603
Basic Mission Support (%)	0.80%	0.77%	0.70%	0.68%	0.62%	0.55%	0.55%	0.51%	0.48%	0.46%	0.43%

Source: Presbyterian Research Services, Comparative Statistics 2011

CHURCHWIDE SPECIAL OFFERINGS

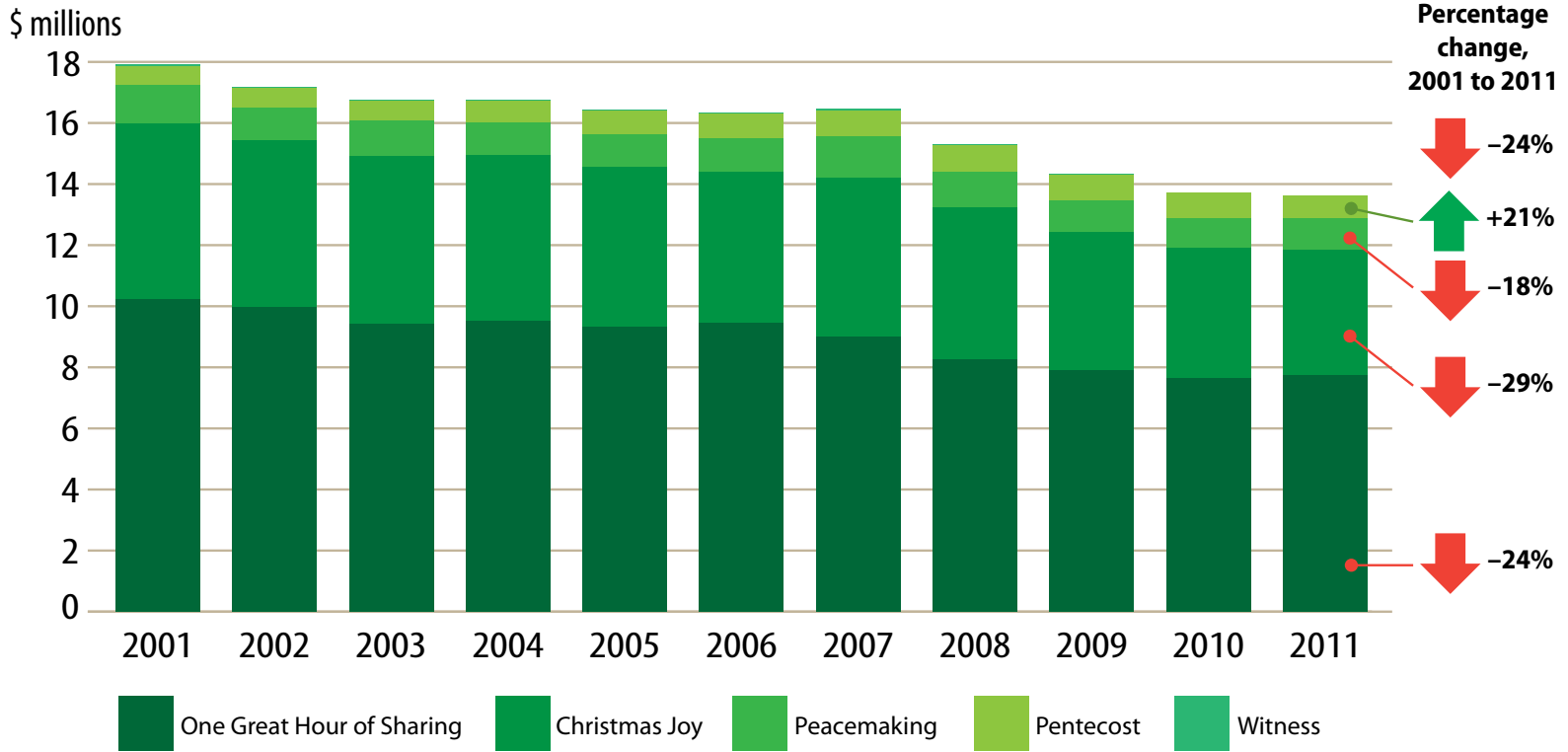
Four churchwide **Special Offerings** are received by Presbyterian congregations each year to provide funds for designated causes, as follows:

- **One Great Hour of Sharing**—*received April 24, 2011 (Easter)*
Supports Presbyterian Hunger Program (36%), Presbyterian Disaster Assistance (32%), and Self-Development of People (32%)
- **Pentecost Offering**—*received June 12, 2011 (Pentecost)*
Congregations retain 40% of the proceeds to support ministries with children at risk. The balance supports General Assembly ministries with youth and young adults (50%) and child advocacy at the national level (10%).
- The **Witness Offering** was replaced in 1998 by the Pentecost Offering, though it is still collected by some congregations.
- **Peacemaking Offering**—*received October 2, 2011 (World Communion Sunday)*
Supports congregational peacemaking ministries (25%), presbytery and synod peacemaking efforts (25%), and Presbyterian peacemaking ministries of the General Assembly Mission Council (50%)
- **Christmas Joy Offering**—*received December 18, 2011*
Supports Board of Pensions assistance programs (50%) and racial ethnic schools and colleges of the PC(USA) (50%)

Churchwide Special Offerings (GAMC Receipts)

	2001	2011	% change 2001–2011
One Great Hour of Sharing	10,216,646	7,732,144	(24.3%)
Christmas Joy	5,780,407	4,124,341	(28.6%)
Peacemaking	1,230,677	1,009,171	(18.0%)
Pentecost	625,629	758,284	21.2%
Witness	65,260	3,121	(95.2%)
Total	17,918,619	13,627,061	(24.0%)

Sources of funds: Churchwide Special Offerings

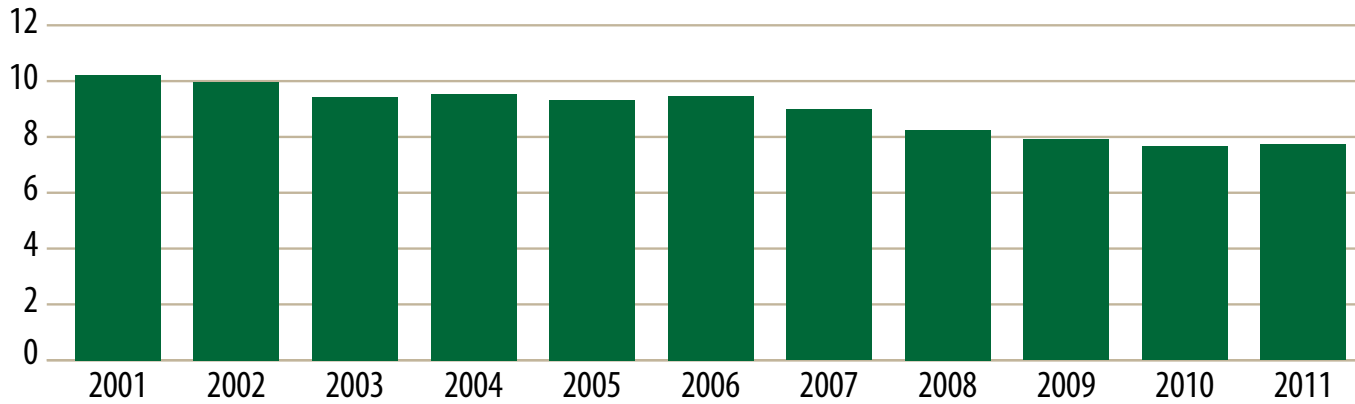


	Year ►	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
One Great Hour of Sharing		10,216,646	9,968,371	9,431,654	9,532,254	9,326,914	9,465,261	8,989,242	8,245,099	7,901,896	7,655,272	7,732,144
Christmas Joy		5,780,407	5,472,085	5,485,578	5,409,520	5,240,914	4,927,405	5,215,040	4,987,578	4,537,815	4,243,408	4,124,341
Peacemaking		1,230,677	1,040,537	1,148,525	1,089,004	1,040,997	1,108,097	1,361,494	1,177,333	1,017,849	995,996	1,009,171
Pentecost		625,629	650,870	653,393	685,178	788,147	799,561	842,483	863,861	859,362	823,988	758,284
Witness		65,260	62,574	40,320	43,397	45,139	29,652	32,609	32,465	27,420	11,576	3,121
Total		17,918,619	17,194,437	16,759,470	16,759,353	16,442,111	16,329,976	16,440,868	15,306,336	14,344,342	13,730,240	13,627,061

Sources of funds: Churchwide Special Offerings (detail)

One Great Hour of Sharing

\$ millions

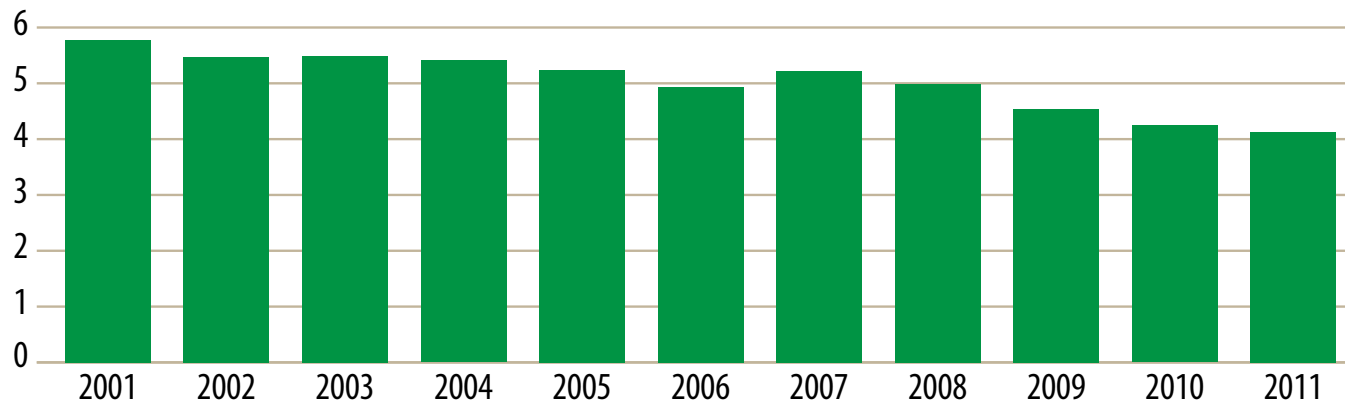


Percentage change, 2001 to 2011

↓ -24%

Christmas Joy Offering

\$ millions

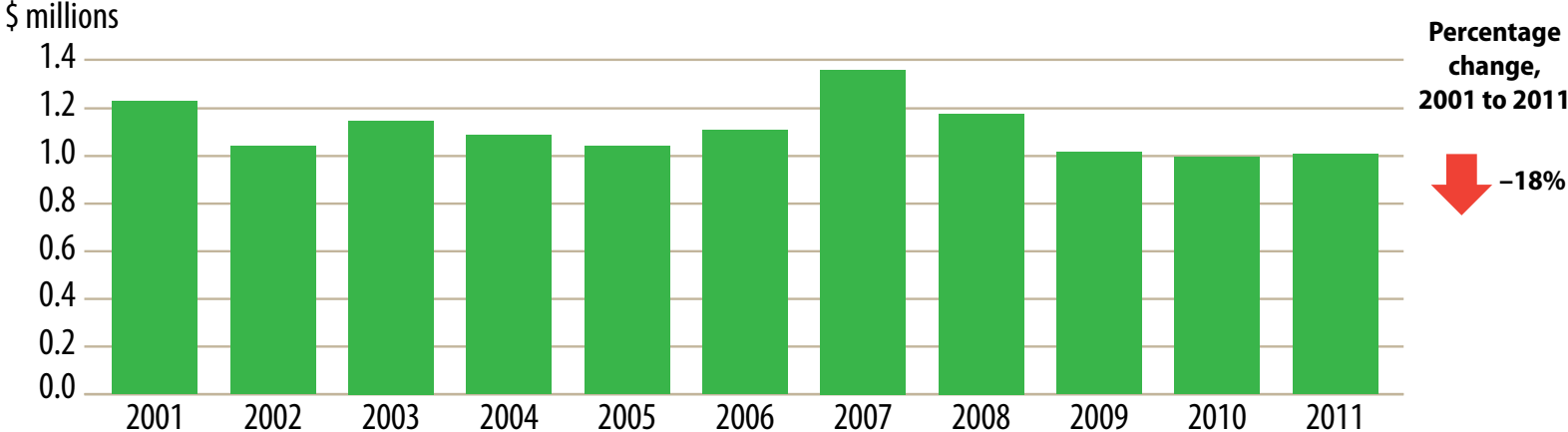


↓ -29%

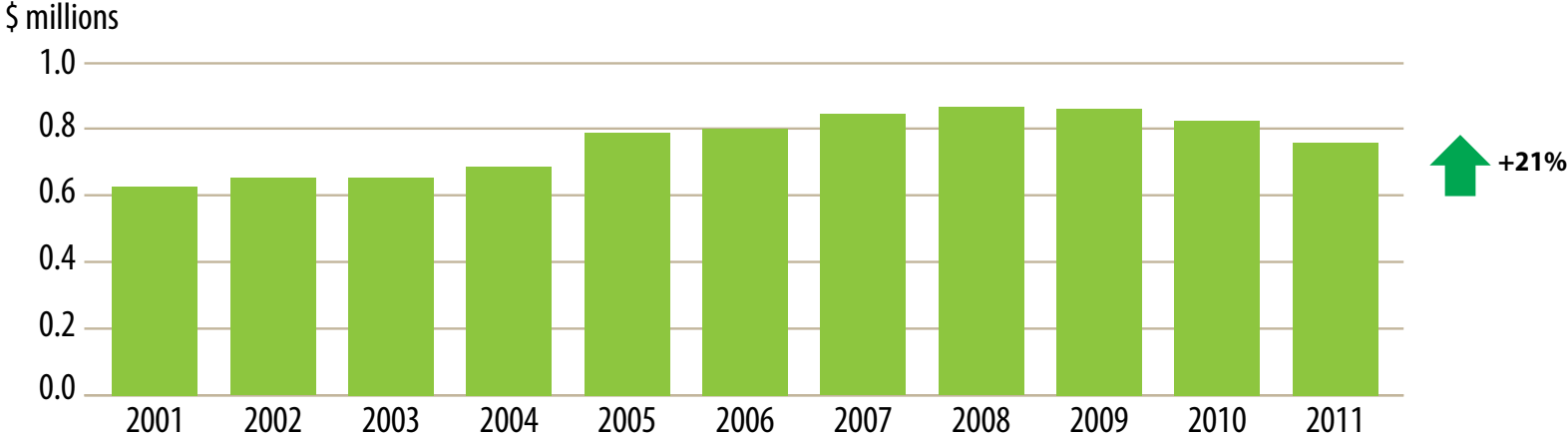
	Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
One Great Hour of Sharing		10,216,646	9,968,371	9,431,654	9,532,254	9,326,914	9,465,261	8,989,242	8,245,099	7,901,896	7,655,272	7,732,144
Christmas Joy		5,780,407	5,472,085	5,485,578	5,409,520	5,240,914	4,927,405	5,215,040	4,987,578	4,537,815	4,243,408	4,124,341

Sources of funds: Churchwide Special Offerings (detail)

Peacemaking Offering



Pentecost Offering



	Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Peacemaking		1,230,677	1,040,537	1,148,525	1,089,004	1,040,997	1,108,097	1,361,494	1,177,333	1,017,849	995,996	1,009,171
Pentecost		625,629	650,870	653,393	685,178	788,147	799,561	842,483	863,861	859,362	823,988	758,284

OTHER SPECIFIC APPEALS

Giving to other specific appeals provides funding for emergency and disaster relief, sending and support of mission co-workers through Presbyterian World Mission as well as other Extra Commitment Opportunities for various mission and ministry programs, the Presbyterian Hunger Program, the Theological Education Fund, and other special campaigns.

EMERGENCY AND DISASTER RELIEF

Emergency and disaster relief, administered by Presbyterian Disaster Assistance (PDA), helps congregations, presbyteries, and mission partners of the Presbyterian Church (U.S.A.) witness to the healing love of Christ through caring for communities impacted by crises and catastrophic events.

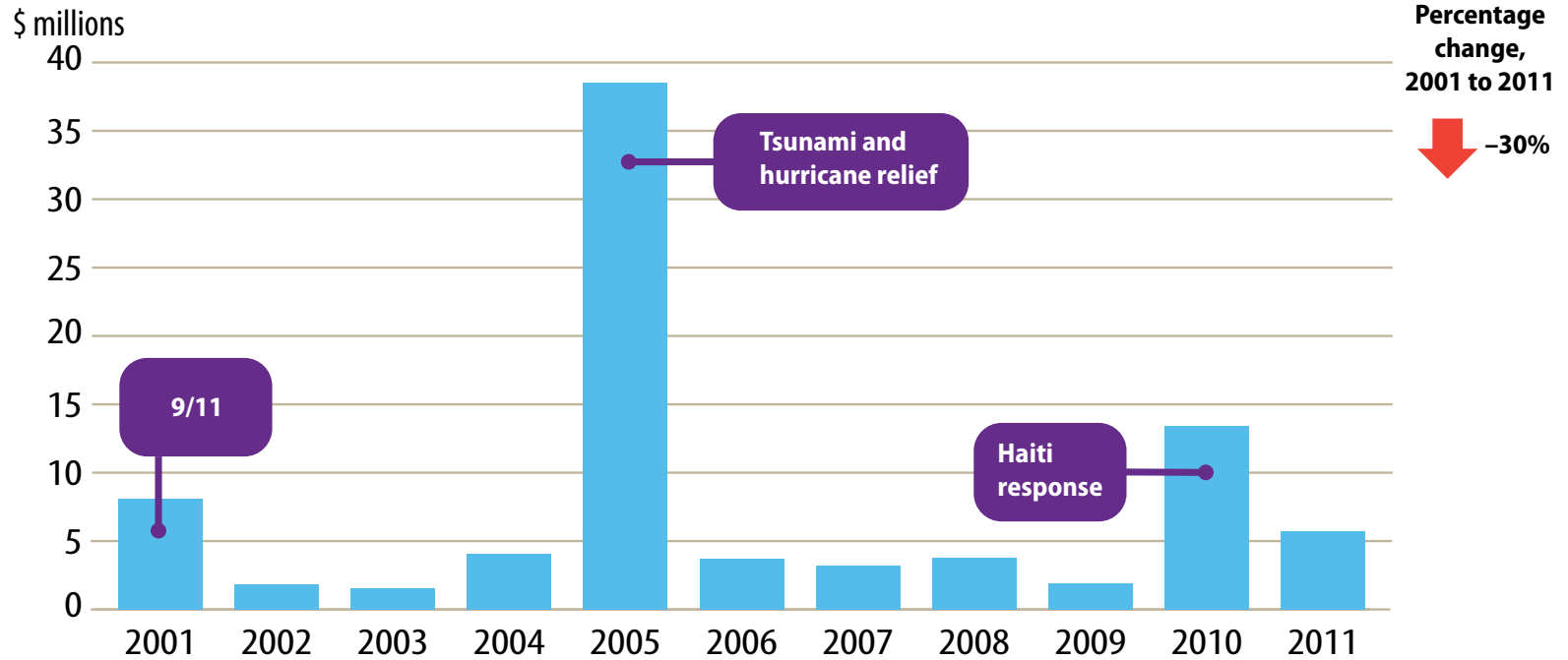
During 2011, PDA gifts amounting to \$5,713,852 helped meet immediate and long-term recovery needs in 16 countries and in 67 mid councils in 36 states. PDA also enables training worldwide in emotional and spiritual care giving, capacity building, and disaster preparedness and response.

PDA supports immigration offices in their work with asylum seekers. Presbyterian congregations join PDA in the ministry of pastoral accompaniment by helping refugee families resettle in the United States.

Emergency and disaster relief

	2001	2011	% change 2001–2011
Emergency and disaster relief	8,100,668	5,713,852	(29.5%)

Sources of funds: Emergency and disaster relief



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Emergency and disaster relief	8,100,668	1,847,176	1,559,262	4,083,917	38,519,320	3,678,235	3,222,791	3,783,911	1,903,224	13,438,088	5,713,852

EXTRA COMMITMENT OPPORTUNITIES

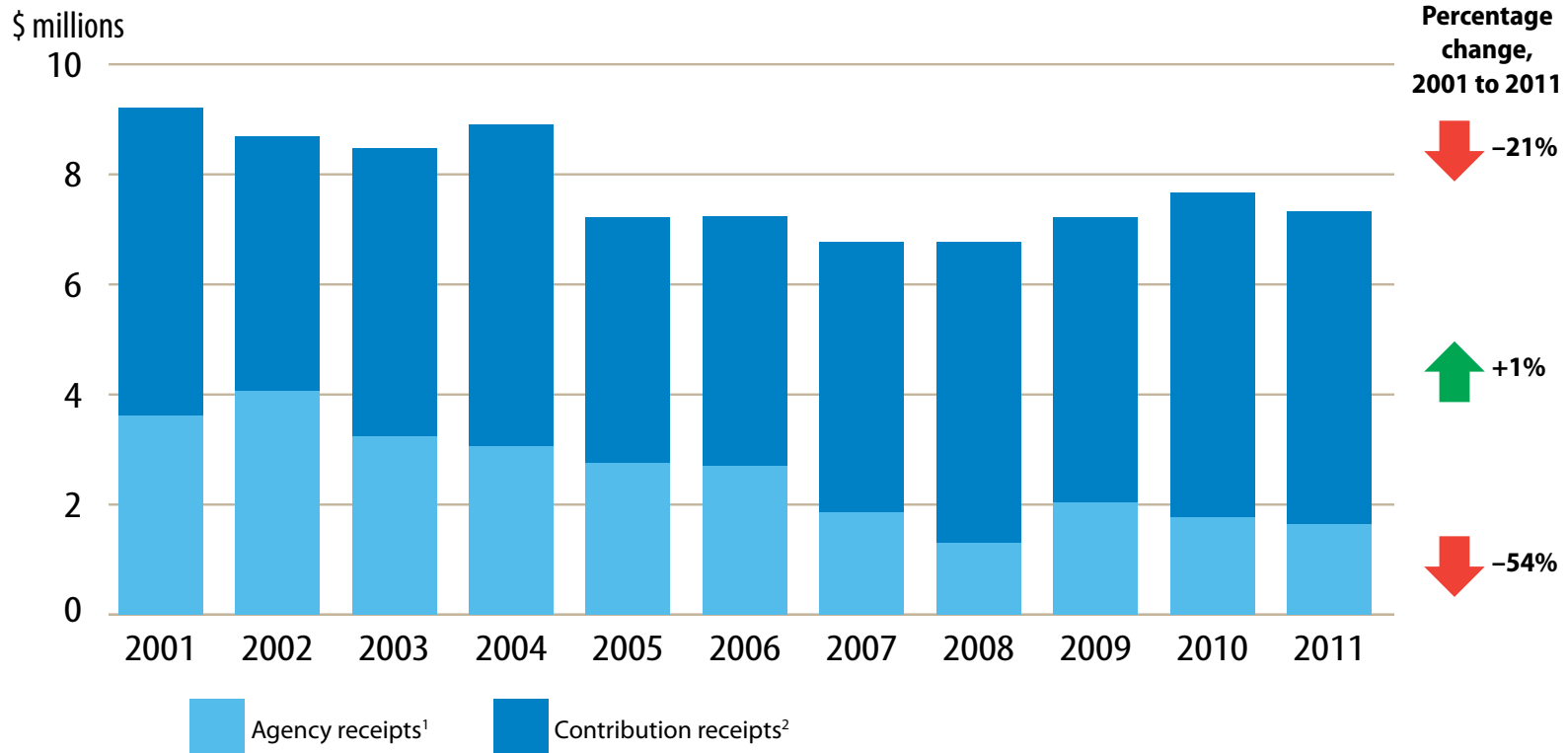
Many individuals and congregations provide support for mission and ministry programs through **Extra Commitment Opportunities** (ECOs). These are typically gifts which are “above and beyond” an individual’s or a congregation’s adopted budget. Funds raised to send and support mission co-workers through Presbyterian World Mission fall into this category.

Agency receipts represent funds received for gifts that are passed through to another organization, and the PC(USA) has no discretion on how the funds are spent. These receipts are recorded as both an asset and a liability.

Extra Commitment Opportunities

	2001	2011	% change 2001–2011
Contribution receipts	5,611,728	5,675,637	1.1%
Agency receipts	3,604,840	1,647,693	(54.3%)
Total	9,216,568	7,323,330	(20.5%)

Sources of funds: Extra Commitment Opportunities



	Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Contribution receipts		5,611,728	4,618,636	5,240,374	5,844,869	4,478,886	4,529,589	4,907,944	5,470,602	5,179,602	5,900,283	5,675,637
Agency receipts		3,604,840	4,067,510	3,230,454	3,063,889	2,749,912	2,704,328	1,860,956	1,292,666	2,043,679	1,764,839	1,647,693
Total		9,216,568	8,686,146	8,470,828	8,908,758	7,228,798	7,233,917	6,768,900	6,763,268	7,223,281	7,665,122	7,323,330

NOTES

(1) ECO agency receipts are gifts that are passed through to another organization, so the PC(USA) has no discretion on how the funds are spent. These receipts are recorded as an asset and a liability.

(2) ECO contribution receipts are gifts that are recognized as income when received. The PC(USA) has substantive decision-making power over the use of the contributions, within the donor's restrictions.

PRESBYTERIAN HUNGER PROGRAM

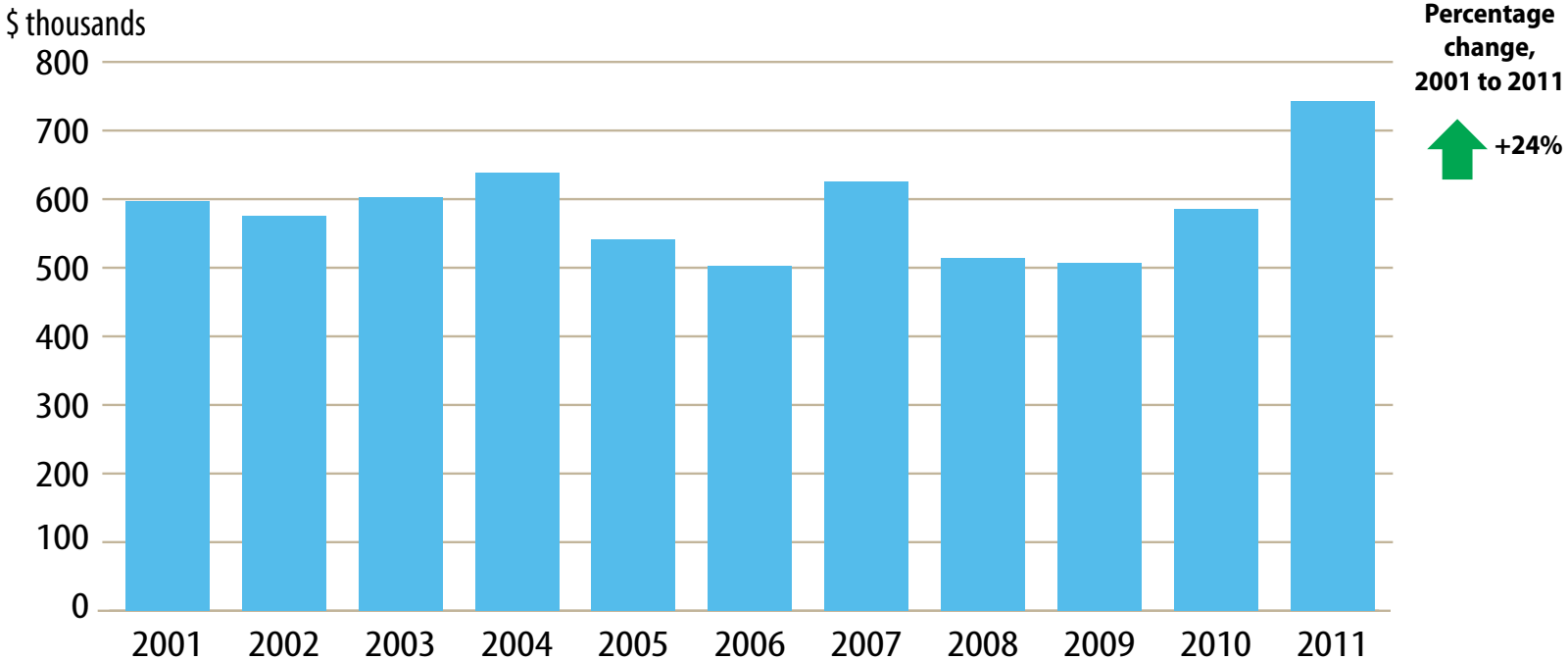
Fighting hunger is at the heart of our Presbyterian understanding of mission. Jesus fed the hungry and told his disciples to do the same. In fact, the Presbyterian Church was the first denomination to declare hunger “a moral imperative for the church” and start a program dedicated to fighting hunger.

The **Presbyterian Hunger Program’s** “Cents-Ability” special appeal is a small, first step in the battle against hunger and poverty. Congregations invite all church members to contribute a few cents at every meal, collect them, and bring them to church on the appointed Sunday. Congregations and presbyteries are encouraged to keep half of this offering to assist local hunger ministries (food banks, community gardens, schools, shelters) and send half to PHP for national or international hunger work.

Presbyterian Hunger Program

	2001	2011	% change 2001–2011
Presbyterian Hunger Program	597,280	742,183	24.3%

Sources of funds: Presbyterian Hunger Program



Funding Trends of the GAMC, 2001-2011 | 21

Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Presbyterian Hunger Program	597,280	576,087	602,821	637,962	541,619	502,877	625,392	514,417	506,312	585,597	742,183

THEOLOGICAL EDUCATION FUND

The Committee on Theological Education (COTE) seeks to identify, develop, and propose strategies for a systemic approach to theological education within the PC(USA). The **Theological Education Fund**, one of our denomination's special appeals, is administered by COTE through a network of representatives in each presbytery forming the Seminary Support Network. For more information and to subscribe to an e-newsletter, visit www.pcusa.org/seminaries.

The Theological Education Fund (TEF) is a fund comprised of monies contributed by Presbyterian congregations annually. It is the *only* source of denomination-wide funding for PC(USA) seminaries. Each congregation is asked to make a contribution of 1 percent of its operating budget to the TEF each year.

The monies our seminaries raise are not enough to cover expenses and offer scholarships. Perhaps more importantly, our schools should be able to count on denomination-wide support to do the work we Presbyterians are asking of them—educating leaders who can preach, teach, and pray in the Reformed tradition.

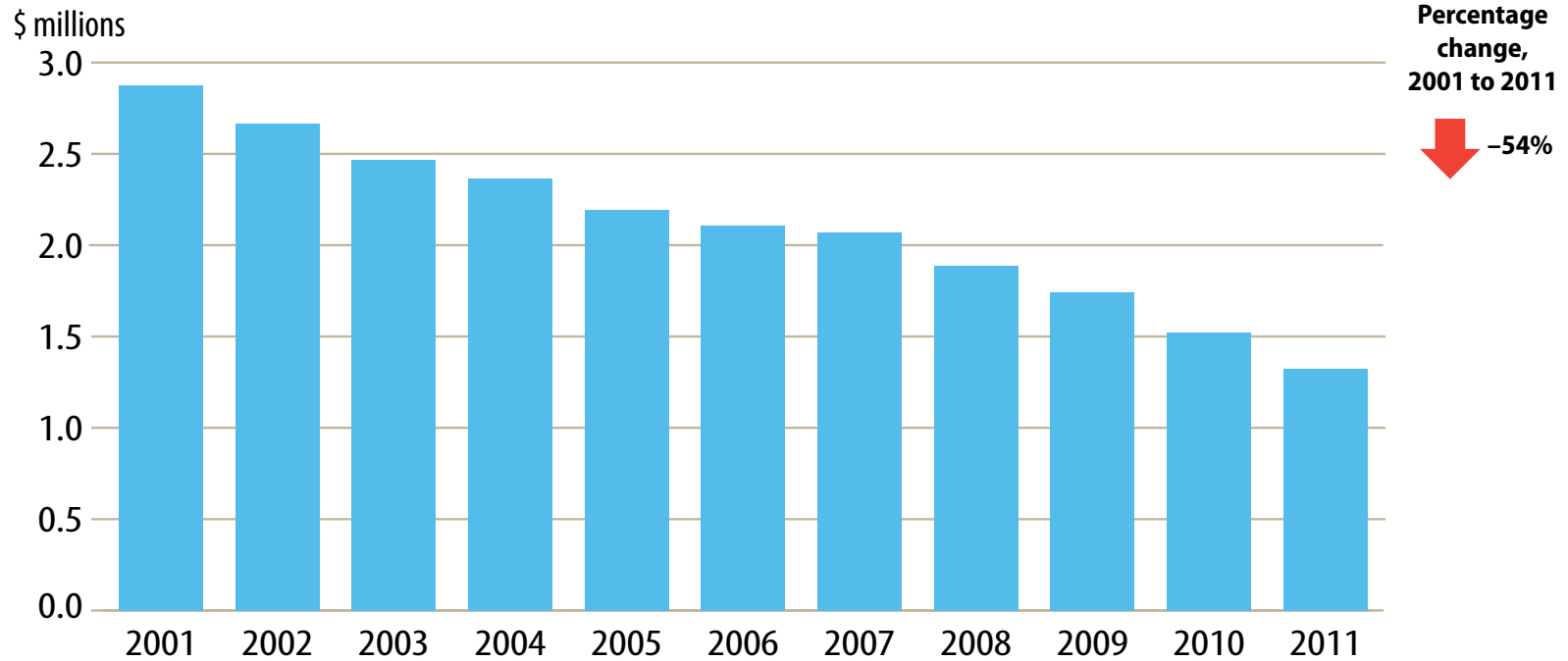
Eleven seminaries receive funding through the TEF:

1. Austin Presbyterian Theological Seminary
2. Columbia Theological Seminary
3. University of Dubuque Theological Seminary
4. Louisville Presbyterian Theological Seminary
5. McCormick Theological Seminary
6. Pittsburgh Theological Seminary
7. Princeton Theological Seminary
8. San Francisco Theological Seminary
9. Johnson C. Smith Theological Seminary
10. Union Presbyterian Seminary
11. Evangelical Seminary of Puerto Rico

Theological Education Fund

	2001	2011	% change 2001–2011
Theological Education Fund	2,877,711	1,324,617	(54.0%)

Sources of funds: Theological Education Fund



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Theological Education Fund	2,877,711	2,665,466	2,466,219	2,363,395	2,195,768	2,108,616	2,071,902	1,888,936	1,743,159	1,521,418	1,324,61

PRESBYTERIAN WOMEN IN THE PC(USA), INC.

Presbyterian Women in the PC(USA), Incorporated (PW) is the churchwide women’s organization of the Presbyterian Church (U.S.A.) and is open to all Presbyterian women.

PW is in a covenantal relationship with the GAMC. The organization determines its own leadership, program, and budget. PW supports the mission of the church worldwide through undesignated contributions to the GAMC budget. This contribution is from the PW Mission Pledge (annual fund) that is collected in congregations and used for the operating costs of the organization at the congregation, synod, and presbytery levels. Historically, the largest portion of the Mission Pledge supports the GAMC budget.

Changes in the Mission Pledge allotment for the GAMC budget are the result of several factors. One significant change occurred in 2001 when Presbyterian Women assumed full responsibility for all its staff and related expenses. The figures below reflect that change. Mission giving beyond the Mission Pledge is not always reflected in budget receipts. For instance, in 2007, PW made a three-year commitment to help Congolese sisters begin palm plantations to provide income and to subsidize education, hospitals, and clinics. By 2009, PW had provided more than \$80,000. Money provided for the 2009 PW Churchwide Gathering Offering created a grant fund for theological education, particularly for women of color. In September 2009, Yodogawa Children’s Hospital in Japan presented the GAMC with \$208,577 to be used for mission in Asia. The gift represents the same amount given to the PC(USA)-founded hospital by PW in 1956 through a Birthday Offering grant. Through these efforts and many others, PW continues to bear witness to the organization’s purpose and support the mission of the church worldwide. In 2010, PW entered into an agreement with the GAMC by which the GAMC provides administrative services and staffing to help PW perform its mission program work and publish *Horizons* magazine.

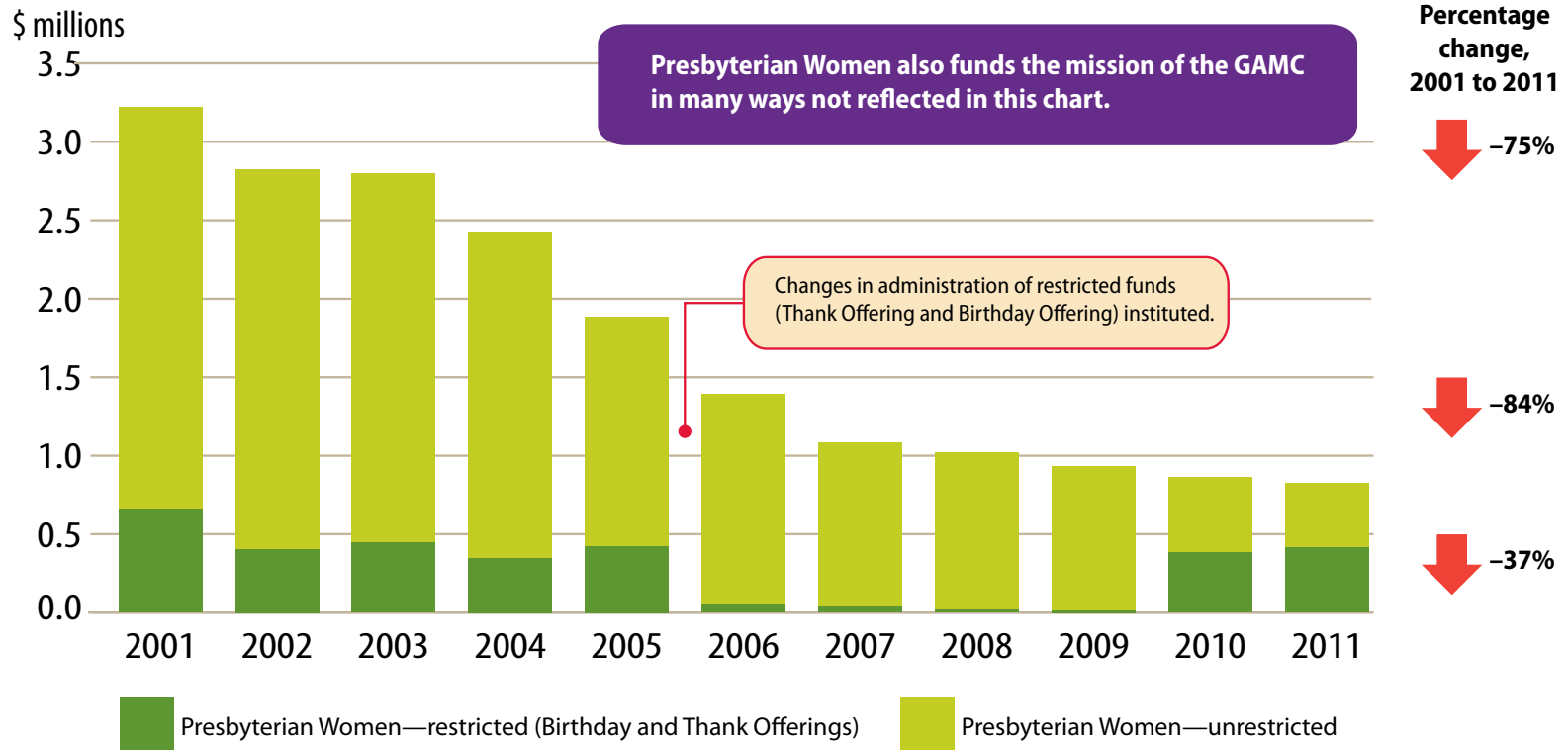
Presbyterian Women in the PC(USA), Incorporated

	2001	2011	% change 2001–2011
Restricted¹	658,494	412,979	(37.3%)
Unrestricted²	2,564,274	409,798	(84.0%)
Total	3,222,768	822,777	(74.5%)

¹ Covers GAMC administrative services and staffing

² Gifts from PW

Sources of funds: Presbyterian Women



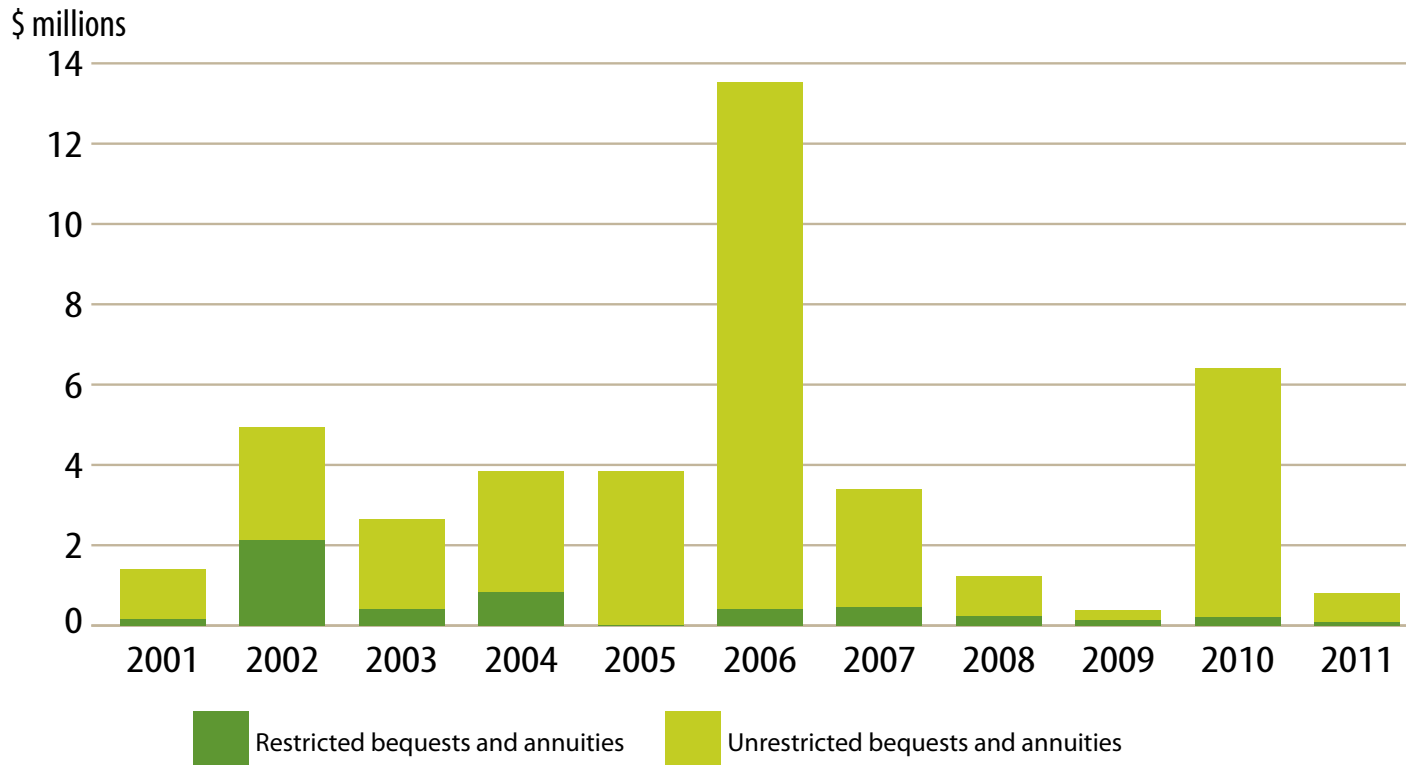
Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Presbyterian Women—restricted	658,494	404,947	447,506	347,743	422,744	55,367	42,000	24,000	15,000	382,381	412,979
Presbyterian Women—unrestricted	2,564,274	2,418,394	2,349,331	2,077,211	1,458,912	1,336,691	1,042,450	1,000,381	916,287	479,164	409,798
Total	3,222,768	2,823,341	2,796,837	2,424,954	1,881,656	1,392,058	1,084,450	1,024,381	931,287	861,545	822,777

BEQUESTS AND ANNUITIES

Bequest and annuity funds come to the GAMC directly from donors or via the Presbyterian Church (U.S.A.) Foundation. Such gifts may be unrestricted or restricted to certain purposes. Bequests and annuities received by the Presbyterian Church (U.S.A.) that are not fully expendable (such as those to create an endowment) are invested by the Presbyterian Foundation.

Bequests and annuities		
	2001	2011
Restricted	157,615	76,897
Unrestricted	1,246,718	728,216
Total	1,404,333	805,113

Sources of funds: Bequests and annuities



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Restricted bequests and annuities	157,615	2,141,333	419,728	828,798	14,223	407,427	473,119	230,250	148,862	223,012	76,897
Unrestricted bequests and annuities	1,246,718	2,791,505	2,220,453	3,022,366	3,834,578	13,114,451	2,917,043	998,055	231,701	6,177,817	728,216
Total	1,404,333	4,932,838	2,640,181	3,851,164	3,848,801	13,521,878	3,390,162	1,228,305	380,563	6,400,829	805,113

NOTES (1) 2006 includes a major estate gift of \$9.5 million.
 (2) 2010 includes a major estate gift of \$5.5 million.

ENDOWMENTS

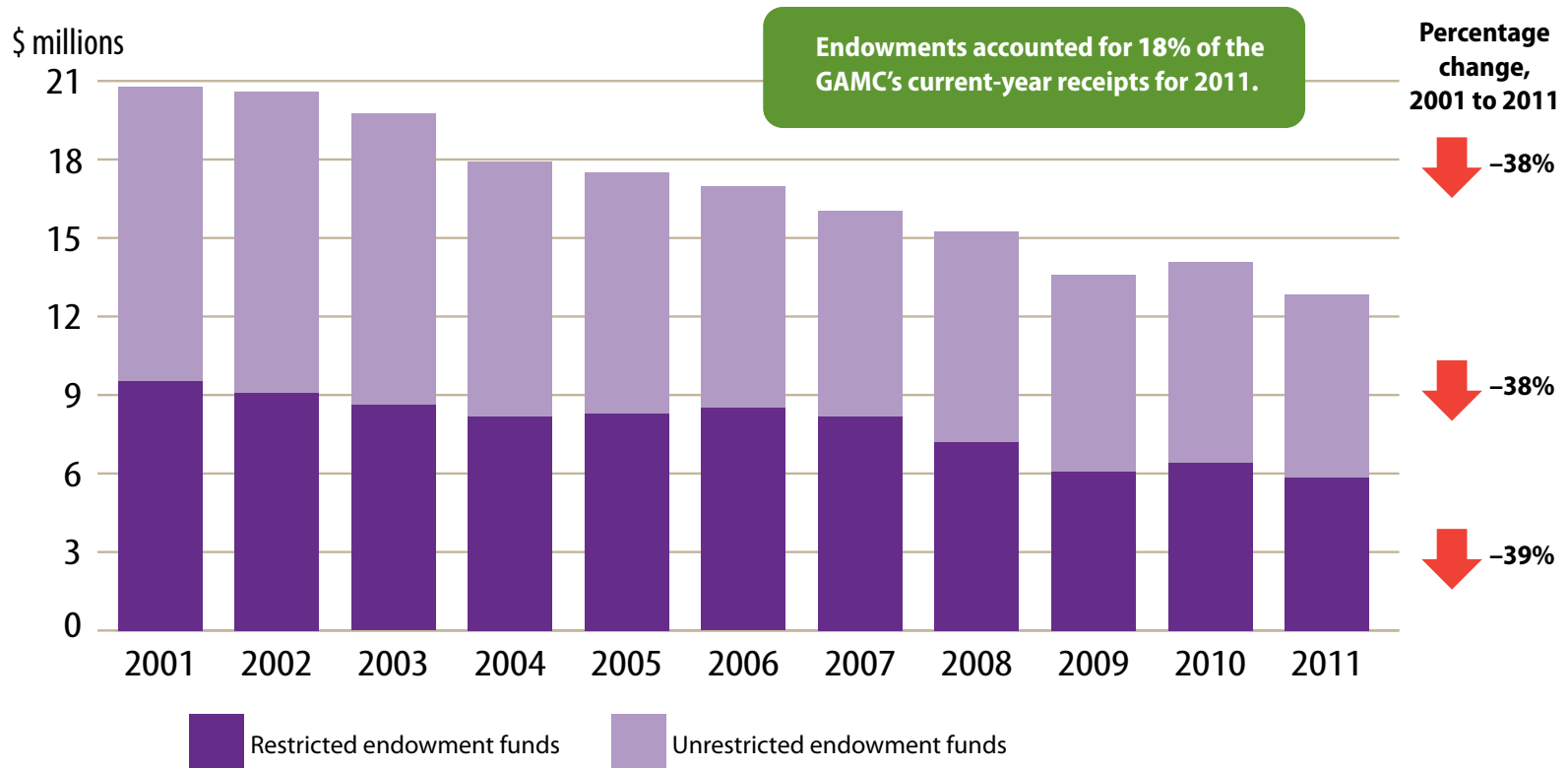
Endowment funds are held by the Presbyterian Foundation. They are categorized as either unrestricted or restricted. In addition, endowments may be permanent or expendable. Income from permanent funds are paid to the PC(USA) according to a spending formula designed to maintain the fund in perpetuity. The spending formula is 4.5 percent for 2011 and 4.05 percent for 2012.

Endowments have decreased due principally to two factors:

- Expendable endowments have been used for intended purposes in amounts greater than new endowments have added.
- The significant decline in the value of stocks in 2008–2009 has not been fully recovered.

Endowments			
	2001	2011	% change 2001–2011
Restricted	9,546,980	5,832,049	(38.9%)
Unrestricted	11,239,513	7,007,446	(37.7%)
Total	20,786,493	12,839,495	(38.2%)

Sources of funds: Endowments



SALES OF CURRICULUM, PROGRAM SERVICES, AND RESOURCES

Sales of curriculum, program services, and resources account for another source of funding.

■ **Sales of curriculum**

This category comprises sales of materials published by Congregational Ministries Publishing.

■ **Sales of program services**

Includes fees for consulting services (like Church Financial Campaign Services); event registrations for conferences (including Big Tent) and programs like PDA's Volunteer Villages; fees for administrative services from affiliated ministries and programs (like Presbyterian Women), other General Assembly agencies (like Presbyterian Publishing Corporation), and church loan programs; and reimbursement of insurance premiums for related agencies and entities.

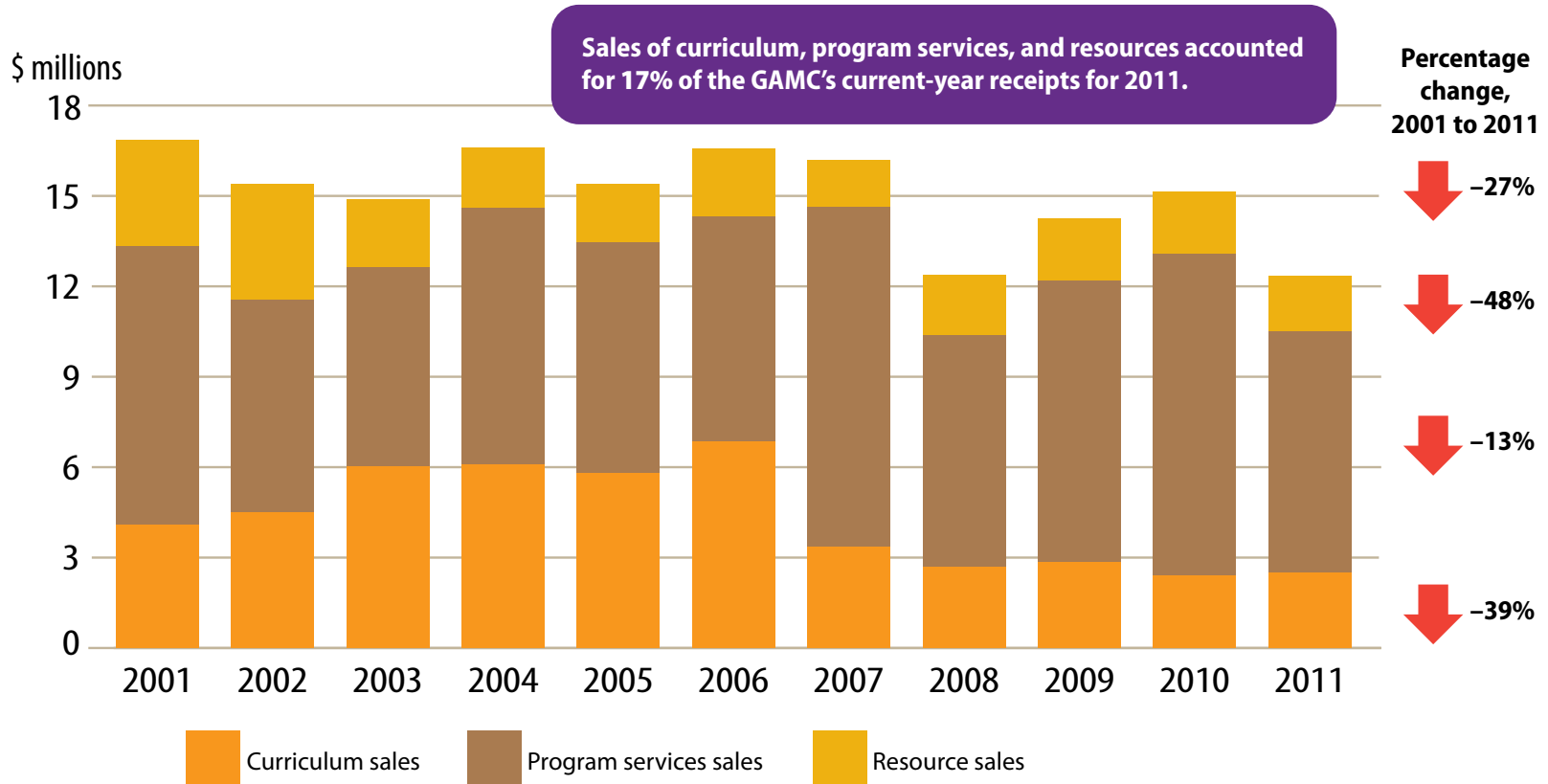
■ **Sales of resources**

Includes receipts from products that are produced and sold in various ministry areas. It includes sales of the *Presbyterian Mission Yearbook* and *Presbyterian Planning Calendar*, and subscriptions to *Presbyterians Today* and *Call to Worship*. This category also includes sales from educational resources for child advocacy, peacemaking, and environmental products.

Sales of curriculum, program services, and resources

	2001	2011	% change 2001–2011
Sales: curriculum	4,085,737	2,481,583	(39.3%)
Sales: program services	9,242,471	8,020,126	(13.2%)
Sales: resources	3,536,566	1,843,490	(47.9%)
Total	16,864,774	12,345,199	(26.8%)

Sources of funds: Sales of curriculum, program services, and resources



	Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Curriculum sales		4,085,737	4,501,691	6,011,115	6,091,738	5,799,428	6,831,236	3,361,477	2,676,332	2,842,924	2,406,981	2,481,583
Program services sales		9,242,471	7,041,206	6,633,222	8,511,291	7,672,833	7,464,780	11,256,491	7,706,775	9,349,983	10,664,709	8,020,126
Resource sales		3,536,566	3,856,534	2,237,572	1,994,371	1,910,626	2,256,903	1,580,409	1,976,353	2,035,525	2,058,679	1,843,490
Total		16,864,774	15,399,431	14,881,909	16,597,400	15,382,887	16,552,919	16,198,377	12,359,460	14,228,432	15,130,369	12,345,199

PER CAPITA APPORTIONMENT

Per capita apportionment is a means for all Presbyterians to share in the costs of coordinating and evaluating mission and performing ecclesiastical, legislative, and judicial functions of the church. Per capita rates are established by the General Assembly, and every congregation is obligated to pay per capita based upon its number of members. The per capita rate in 2011 was \$6.50, a 30.5 percent increase since 2001, when the rate was \$4.98.

Per capita apportionment

	2001	2011	% change 2001–2011
Per capita rate	4.98	6.50	30.5%
Total apportionment	12,746,684	13,493,571	5.9%
GAMC¹	1,806,394	1,807,019	0.1%
Supervised work²	1,784,289	848,551	(52.4%)
Support services³	570,758	619,260	8.4%
Total GAMC	4,161,441	3,274,830	(21.3%)

¹ GAMC amounts include GAMC meetings, task forces, advisory and advocacy groups, administration, and personnel.

² “Other GAMC Supervised Work” (amounts allocated to Communications, Legal, and Internal Audit).

³ Shared Services (Finance and Accounting, Human Resources, Information Technology, and Center Services)

PC(USA) MEMBERSHIP AND CONGREGATIONS

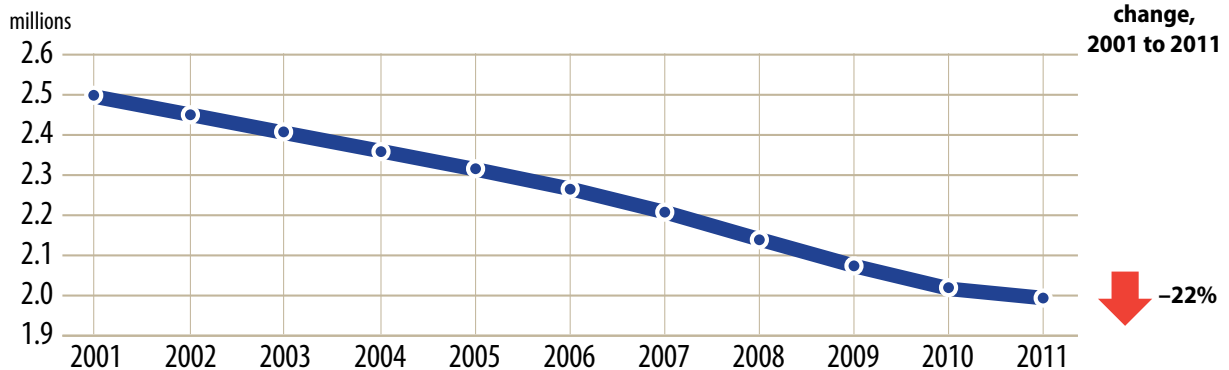
Membership in the PC(USA) has declined for many years. For the 11-year period 2001–2011, a loss of 541,494 members represents a decline of 21.7 percent.

During the same period, the number of churches decreased by 675, representing a decline of 6.1 percent.

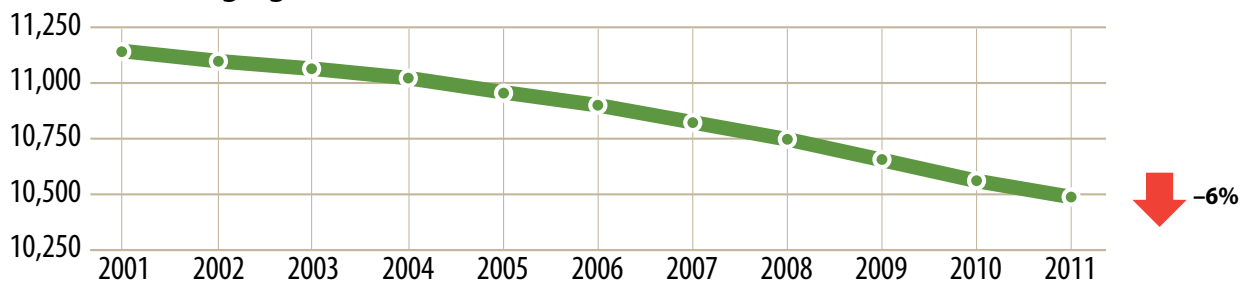
PC(USA) membership and congregations

	2001	2011	% change 2001–2011
Total members	2,493,781	1,952,287	(21.7%)
Number of congregations	11,141	10,466	(6.1%)

Membership



Number of Congregations



Year ▶	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
PC(USA) membership	2,493,781	2,451,969	2,405,311	2,362,136	2,313,662	2,267,118	2,209,546	2,140,165	2,077,138	2,016,091	1,952,287
Number of congregations	11,141	11,097	11,064	11,019	10,959	10,903	10,820	10,751	10,657	10,560	10,466

HOW FUNDS ARE USED

The GAMC establishes budgets for two-year periods that are approved by the General Assembly. Between assemblies, the GAMC may make revisions to its budgets. Current GAMC budgets can be found at www.pcusa.org/gamc.

Further information about sources and uses of funds by ministry area can be found in the GAMC annual report: www.pcusa.org/gamc/2011annualreport.pdf.

According to our audited 2011 financial statements, the General Assembly Mission Council's operating expenses by Charity Navigator functional classification for 2011 are as follows:

Program expenses	94%
Management and general expenses	1%
Fundraising expenses	3%
Payments to affiliates	2%
Total	100%

