

**National Society of the Sons of the American Revolution**  
**Statement of Financial Position**  
**August 31, 2025**

	<u>2025</u>
<b>Assets</b>	
Current Assets	
Cash and cash equivalents	\$ 947,826
Accounts receivable	12,255
Inventories	311,358
Prepaid expenses and other current assets	121,953
Interfund Accounts	2,476,535
Due from Alex Hamilton Fund	129,053
Total Current Assets	<u>3,998,981</u>
Property and Equipment, net	16,301,042
Other Assets	
Investments	13,939,924
Contributions receivable	46,292
Collections	2,976,536
Total Other Assets	<u>16,962,753</u>
Total Assets	<u>\$ 37,262,776</u>
 <b>Liabilities and Net Assets</b>	
Accounts payable	\$ 327,043
Accrued expenses	27,028
Deferred revenues	(42,247)
Bank line of credit	1,000
Loan Payable - Digitization Scanner	14,152
Due to Foundation	-
Total Current Liabilities	<u>326,976</u>
Net Assets	
Without donor restrictions:	18,418,946
With donor restrictions	18,516,854
Total Net Assets	<u>36,935,800</u>
Total Liabilities and Net Assets	<u>\$ 37,262,776</u>

**National Society of the Sons of the American Revolution**  
**Statement of Activities**  
**For the eight months ended August 31, 2025**

	2025	
	<u>Month</u>	<u>Year to Date</u>
Revenues, Gains and Other Support		
Per-capita dues and reinstatements	\$ 14,135	1,653,648
Admission fees	36,800	330,280
Supplemental fees	8,100	79,560
Net merchandise operations	3,873	112,554
Contributions and bequests	33,868	330,609
Other income	1,336	52,362
Alexander Hamilton Income	9,417	75,333
Building & Outreach Education Fund Income	6,715	53,720
Net investment return	924,535	842,666
Net gain/loss on disposals of property & equipment		
Total Revenues, Gains, and Other Support	1,038,778	3,530,733
Expenses		
Program services expenses		
Patriotic	33,741	281,705
Genealogy	94,783	889,108
Education	59,119	497,501
Total program service expenses	187,644	1,668,314
Supporting service expenses		
Management and general	54,980	501,629
Fundraising	1,889	15,827
Total supporting service expenses	56,869	517,455
Total expenses	244,513	2,185,770
Interfund Transfer, net	174,283	2,246,977
Change in net assets	968,549	3,591,940
Net assets, beginning of year		33,339,658
Net assets, end of period	\$	36,931,598

**National Society of the Sons of the American Revolution**  
**Statement of Functional Expense**  
**For the eight months ended August 31, 2025**

	Program Services				Management and General	Fundraising	Cost of Goods Sold	Total
	Patriotic	Genealogy	Education	Total				
Expenses								
Salaries, benefits and payroll taxes	\$ 15,827	\$ 519,068	\$ 177,160	\$ 712,056	\$ 253,226	\$ 15,827	\$	\$ 981,108
Special purpose expenses	73,692	186,990	165,370	426,051	1,840	-		427,891
Magazine	161,468	-	-	161,468	-	-		161,468
Library	-	13,103	-	13,103	-	-		13,103
Occupancy and maintenance	-	36,213	36,213	72,426	45,480	-		117,905
Supplies, printing and postage	-	2,904	(6,883)	(3,979)	29,642	-		25,663
President General discretionary fund	20,251	-	-	20,251	-	-		20,251
Professional fees	-	5,000	-	5,000	39,651	-		44,651
Merchandise cost of goods sold	-	-	-	-	-	-	177,231	177,231
Meeting expense	-	-	-	-	-	-		-
Information technology	5,075	35,525	35,525	76,125	25,375	-	-	101,499
Insurance	-	9,888	9,888	19,776	8,475	-	-	28,251
Training and travel	-	2,018	1,828	3,846	823	-	-	4,669
Advertising and promotion	-	-	-	-	23,389	-	-	23,389
Awards	5,393	-	-	5,393	-	-	-	5,393
Interest	-	-	-	-	6,529	-	-	6,529
Depreciation	-	78,400	78,400	156,800	67,200	-	-	224,000
Total Expenses by Function	\$ 281,705	\$ 889,108	\$ 497,501	\$ 1,668,314	\$ 501,629	\$ 15,827	\$ 177,231	\$ 2,363,001

**National Society of the Sons of the American Revolution**  
**Budget to Actual - General Operating Fund Only**  
**For the eight months ended August 31, 2025**

	2024 Trustees <u>Approved Budget</u>	Budget <u>Year to Date</u>	Actual <u>Year to Date</u>	Variance <u>Year to Date</u>
<b>Revenues, Gains and Other Support</b>				
Per-capita dues and reinstatements	\$ 1,604,000	\$ 1,504,000	\$ 1,653,648	149,648
Application fees	321,000	214,000	330,280	116,280
Supplemental fees	135,000	90,000	79,560	(10,440)
Net merchandise operations	223,000	148,667	112,554	(36,112)
Congress/Trustee meetings	-	-	-	-
Contributions and bequests	-	-	11,256	11,256
Other income	60,000	40,000	52,429	12,429
Alexander Hamilton Fund income	113,000	75,333	75,333	0
Building & Outreach Education fund income	31,000	20,667	53,720	33,053
Building & Outreach Education fund unappropriated	-	-	-	-
Total Revenues, Gains, and Other Support	<u>2,487,000</u>	<u>2,092,667</u>	<u>2,368,780</u>	<u>276,114</u>
<b>Expenses</b>				
Magazine, net	206,000	137,333	161,468	24,135
Library, net	147,000	98,000	99,296	1,296
Education, net	255,000	170,000	173,235	3,235
Genealogy, net	635,000	423,333	381,741	(41,592)
General and administrative	728,000	485,333	514,513	29,180
Occupancy and maintenance	169,000	112,667	103,466	(9,201)
President General discretionary fund	45,000	30,000	20,251	(9,749)
Interest and other expense	14,000	9,333	6,820	(2,514)
Awards	14,000	9,333	5,393	(3,941)
C.A.R. operations	5,000	5,000	5,000	-
Total Expenses	<u>2,218,000</u>	<u>1,480,333</u>	<u>1,471,183</u>	<u>(9,151)</u>
<b>Transfers</b>				
Paydown line of credit			375,000	375,000
IT Enhancements	70,000	38,000	37,665	(335)
Provision for replacement and renewal of technology	20,000	14,464	14,464	-
Digitization Equipment	15,000	10,000	8,423	(1,577)
SARACAR (Building & Outreach Education)	10,000			-
Capital Reserve Fund Annual Transfer	25,000			-
National Dues Billing Task Force	-	-		-
Marketing & PR Funds	56,000	37,333	23,389	(13,944)
Reserve Fund	50,000	50,000	50,000	-
Education Committee - Mission Fulfulment Projects	10,000			-
Total	<u>256,000</u>	<u>149,797</u>	<u>508,941</u>	<u>359,144</u>
Change in net assets	<u>\$ 13,000</u>	<u>\$</u>	<u>\$ 388,657</u>	

\*Temp Transfer