

Presbytery of Mackinac - Operating Fund
Balance Sheet Prev Year Comparison
As of October 31, 2019

	Oct 31, 19	Oct 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · JP Morgan Chase	0.00	127,082.73	-127,082.73	-100.0%
1001 · Petty cash	150.00	150.00	0.00	0.0%
1111 · First Community Bank	89,550.27	0.00	89,550.27	100.0%
Total Checking/Savings	89,700.27	127,232.73	-37,532.46	-29.5%
Accounts Receivable				
1100 · Accounts Receivable	18.00	0.00	18.00	100.0%
Total Accounts Receivable	18.00	0.00	18.00	100.0%
Other Current Assets				
1201 · Due from / to Mission Fund	0.00	-5.00	5.00	100.0%
1202 · Other Receivables	0.00	621.43	-621.43	-100.0%
Total Other Current Assets	0.00	616.43	-616.43	-100.0%
Total Current Assets	89,718.27	127,849.16	-38,130.89	-29.8%
TOTAL ASSETS	89,718.27	127,849.16	-38,130.89	-29.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	3,020.15	0.00	3,020.15	100.0%
Total Accounts Payable	3,020.15	0.00	3,020.15	100.0%
Other Current Liabilities				
2010 · FSA Withholdings				
2013 · FSA W/H Stated Clerk	1,499.92	-300.08	1,800.00	599.8%
Total 2010 · FSA Withholdings	1,499.92	-300.08	1,800.00	599.8%
2024 · Payroll W/H Insurance	-24.85	-48.79	23.94	49.1%
2025 · Payroll Liabilities	211.74	591.26	-379.52	-64.2%
Total Other Current Liabilities	1,686.81	242.39	1,444.42	595.9%
Total Current Liabilities	4,706.96	242.39	4,464.57	1,841.9%
Total Liabilities	4,706.96	242.39	4,464.57	1,841.9%
Equity				
2501 · Unrestricted Net Assets	115,639.05	71,510.48	44,128.57	61.7%
2502 · Opening Balance Equity	-5,424.64	-5,424.64	0.00	0.0%
3000 · Equity				
3001 · Unrestricted net assets	29.05	29.05	0.00	0.0%
Total 3000 · Equity	29.05	29.05	0.00	0.0%
Net Income	-25,232.15	61,491.88	-86,724.03	-141.0%
Total Equity	85,011.31	127,606.77	-42,595.46	-33.4%
TOTAL LIABILITIES & EQUITY	89,718.27	127,849.16	-38,130.89	-29.8%

Presbytery of Mackinac - Operating Fund
Profit & Loss Prev Year Comparison
January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
Income				
4000 · Revenues				
4110 · Per Capita				
4111 · Less GA per capita paid	-33,216.61	-27,402.85	-5,813.76	-21.2%
4112 · Less Synod per capita paid	-12,061.90	-13,366.73	1,304.83	9.8%
4110 · Per Capita - Other	141,031.40	150,063.26	-9,031.86	-6.0%
Total 4110 · Per Capita	95,752.89	109,293.68	-13,540.79	-12.4%
4120 · Presbytery Basic Mission	51,225.92	47,719.46	3,506.46	7.4%
4122 · Donations for Camp	300.00	249.96	50.04	20.0%
4131 · Synod of the Covenant	5,079.37	5,320.83	-241.46	-4.5%
4140 · Mackinac Presbyterian Women	0.00	218.50	-218.50	-100.0%
4150 · James Joy Will	13,027.00	16,789.66	-3,762.66	-22.4%
4160 · Expense Donations	0.00	211.96	-211.96	-100.0%
4161 · Presbytery Meeting Lunch	-394.79	-421.00	26.21	6.2%
4162 · Polity Books	-63.65	0.00	-63.65	-100.0%
4163 · Book of Order	-135.43	0.00	-135.43	-100.0%
4164 · Calanders	35.00	0.00	35.00	100.0%
4165 · Background Checks	30.16	0.00	30.16	100.0%
4170 · Redpath Ins. Reimburse	1,026.00	977.20	48.80	5.0%
4180 · Miscellaneous Income	601.71	28.80	572.91	1,989.3%
Total 4000 · Revenues	166,484.18	180,389.05	-13,904.87	-7.7%
Total Income	166,484.18	180,389.05	-13,904.87	-7.7%
Expense				
40000 · Service				
Payroll Expense				
66000 · 1103 - Payroll Expenses	0.00	0.00	0.00	0.0%
Total Payroll Expense	0.00	0.00	0.00	0.0%
Total 40000 · Service	0.00	0.00	0.00	0.0%
5000 · Programs & outreach				
5100 · Committee on Mission				
5102 · Angel Mission Free Store	10,000.00	9,126.00	874.00	9.6%
5103 · Presbytery Point Camp	17,061.96	16,042.66	1,019.30	6.4%
5106 · Congregational Ministry Grants	1,000.00	1,000.00	0.00	0.0%
Total 5100 · Committee on Mission	28,061.96	26,168.66	1,893.30	7.2%
5300 · Education & Leadership Develop.				
5301 · Education & Ledership Committee	0.00	115.39	-115.39	-100.0%
5310 · Preparation for Ministry Fund	1,950.00	0.00	1,950.00	100.0%
5312 · Three Lakes Lay Academy	0.00	1,000.00	-1,000.00	-100.0%
5314 · Recognition & celebration costs	207.79	105.00	102.79	97.9%
Total 5300 · Education & Leadership Develop.	2,157.79	1,220.39	937.40	76.8%
5500 · Worshiping Communities				
5501 · Worshiping Community Committee	0.00	92.00	-92.00	-100.0%
5504 · Campus Ministry Program	23,100.00	16,358.75	6,741.25	41.2%
5505 · Church support & emergency grant	500.00	0.00	500.00	100.0%
5509 · Vital Congregations	3,324.10	0.00	3,324.10	100.0%
5512 · Campus Ministry - designated	0.00	1,140.00	-1,140.00	-100.0%
Total 5500 · Worshiping Communities	26,924.10	17,590.75	9,333.35	53.1%
Total 5000 · Programs & outreach	57,143.85	44,979.80	12,164.05	27.0%
6000 · Operations				
6100 · Personnel Expenses				
6101 · Salary & Wages	51,322.80	46,333.20	4,989.60	10.8%
6103 · Board of Pensions	4,902.24	1,254.40	3,647.84	290.8%
6104 · Payroll taxes, Social Security	3,089.01	2,779.66	309.35	11.1%
6105 · Payroll taxes, Medicare	722.43	650.08	72.35	11.1%
6106 · Workman's Compensation Expense	347.00	477.00	-130.00	-27.3%
6108 · Office Manager Travel & Prof.	2,886.51	1,507.58	1,378.93	91.5%
6109 · Stated Clerk Professional Expen	946.25	0.00	946.25	100.0%

Presbytery of Mackinac - Operating Fund
Profit & Loss Prev Year Comparison
January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
6110 · QB Payroll Fees	490.00	494.00	-4.00	-0.8%
Total 6100 · Personnel Expenses	64,706.24	53,495.92	11,210.32	21.0%
6200 · Other Operating Expense				
6201 · Office Condo Association Dues	3,246.36	2,074.41	1,171.95	56.5%
6202 · Utilities	884.26	842.60	41.66	4.9%
6203 · Telephone	1,928.00	2,013.02	-85.02	-4.2%
6204 · Web Site / Internet Service	993.95	1,034.75	-40.80	-3.9%
6205 · Postage	410.18	439.85	-29.67	-6.8%
6206 · Office Supplies	1,444.87	898.47	546.40	60.8%
6207 · General Insurance	2,565.00	1,832.25	732.75	40.0%
6208 · Legal & Audit	1,995.00	0.00	1,995.00	100.0%
6209 · Maintenance	1,121.26	292.32	828.94	283.6%
6210 · Subscriptions and Publications	121.53	35.50	86.03	242.3%
6211 · Miscellaneous	50.16	48.80	1.36	2.8%
6299 · Capital Outlay	773.89	417.07	356.82	85.6%
Total 6200 · Other Operating Expense	15,534.46	9,929.04	5,605.42	56.5%
6400 · Operating Committee Expenses				
6401 · COM Meeting Expense	1,080.97	484.83	596.14	123.0%
6402 · COM Service to Churches	1,033.54	2,316.98	-1,283.44	-55.4%
6404 · Budget & Financial Services	184.38	59.08	125.30	212.1%
Total 6400 · Operating Committee Expenses	2,298.89	2,860.89	-562.00	-19.6%
Total 6000 · Operations	82,539.59	66,285.85	16,253.74	24.5%
6300 · Presbytery, Synod & GA Expense				
6301 · Presbytery Meeting Expense	731.27	3,255.71	-2,524.44	-77.5%
6304 · Coordinating Council Expenses	1,301.62	2,814.37	-1,512.75	-53.8%
6305 · Moderator's Expenses	0.00	827.80	-827.80	-100.0%
6306 · Other Presby, Synod & GA exp.	0.00	733.64	-733.64	-100.0%
Total 6300 · Presbytery, Synod & GA Expense	2,032.89	7,631.52	-5,598.63	-73.4%
7100 · Transfers				
7102 · Transfers to Restricted Fund	50,000.00	0.00	50,000.00	100.0%
Total 7100 · Transfers	50,000.00	0.00	50,000.00	100.0%
Total Expense	191,716.33	118,897.17	72,819.16	61.3%
Net Income	-25,232.15	61,491.88	-86,724.03	-141.0%

Presbytery of Mackinac - Operating Fund
Profit & Loss Budget vs. Actual
January through October 2019

	Jan - Oct...	Budget	\$ Over B...	% of Bu...
Income				
4000 · Revenues				
4110 · Per Capita				
4111 · Less GA per capita paid	-33,216.61	-41,618.00	8,401.39	79.8%
4112 · Less Synod per capita paid	-12,061.90	-15,113.00	3,051.10	79.8%
4110 · Per Capita - Other	141,031.40	160,000.00	-18,968.60	88.1%
Total 4110 · Per Capita	95,752.89	103,269.00	-7,516.11	92.7%
4120 · Presbytery Basic Mission				
4122 · Donations for Camp	300.00	150.00	150.00	200.0%
4123 · Donations for Angel Mission	0.00	150.00	-150.00	0.0%
4131 · Synod of the Covenant	5,079.37	5,000.00	79.37	101.6%
4140 · Mackinac Presbyterian Women	0.00	600.00	-600.00	0.0%
4150 · James Joy Will	13,027.00	15,000.00	-1,973.00	86.8%
4160 · Expense Donations	0.00	1,000.00	-1,000.00	0.0%
4161 · Presbytery Meeting Lunch	-394.79	600.00	-994.79	-65.8%
4162 · Polity Books	-63.65			
4163 · Book of Order	-135.43			
4164 · Calanders	35.00			
4165 · Background Checks	30.16			
4170 · Redpath Ins. Reimburse	1,026.00	900.00	126.00	114.0%
4180 · Miscellaneous Income	601.71	0.00	601.71	100.0%
Total 4000 · Revenues	166,484.18	186,669.00	-20,184.82	89.2%
Total Income	166,484.18	186,669.00	-20,184.82	89.2%
Expense				
40000 · Service				
Payroll Expense				
66000 · 1103 - Payroll Expenses	0.00			
Total Payroll Expense	0.00			
Total 40000 · Service	0.00			
5000 · Programs & outreach				
5100 · Committee on Mission				
5101 · Mission Committee Expense	0.00	200.00	-200.00	0.0%
5102 · Angel Mission Free Store	10,000.00	12,000.00	-2,000.00	83.3%
5103 · Presbytery Point Camp	17,061.96	20,000.00	-2,938.04	85.3%
5106 · Congregational Ministry Grants	1,000.00	3,000.00	-2,000.00	33.3%
Total 5100 · Committee on Mission	28,061.96	35,200.00	-7,138.04	79.7%
5300 · Education & Leadership Develop.				
5301 · Education & Ledership Committee	0.00	500.00	-500.00	0.0%
5306 · Boundry Workshops	0.00	150.00	-150.00	0.0%
5310 · Preparation for Ministry Fund	1,950.00			
5311 · Prep. for Ministry - Lay Pastor	0.00	3,000.00	-3,000.00	0.0%
5312 · Three Lakes Lay Academy	0.00	1,000.00	-1,000.00	0.0%
5313 · Theological education fund	0.00	200.00	-200.00	0.0%
5314 · Recognition & celebration costs	207.79	0.00	207.79	100.0%
Total 5300 · Education & Leadership Develop.	2,157.79	4,850.00	-2,692.21	44.5%
5500 · Worshiping Communities				
5501 · Worshiping Community Committee	0.00	100.00	-100.00	0.0%
5504 · Campus Ministry Program	23,100.00	23,100.00	0.00	100.0%
5505 · Church support & emergancy grant	500.00	2,000.00	-1,500.00	25.0%
5509 · Vital Congregations	3,324.10	12,000.00	-8,675.90	27.7%
5512 · Campus Ministry - designated	0.00	0.00	0.00	0.0%
Total 5500 · Worshiping Communities	26,924.10	37,200.00	-10,275.90	72.4%
Total 5000 · Programs & outreach	57,143.85	77,250.00	-20,106.15	74.0%
6000 · Operations				
6100 · Personnel Expenses				
6101 · Salary & Wages	51,322.80	62,482.00	-11,159.20	82.1%
6103 · Board of Pensions	4,902.24	5,018.00	-115.76	97.7%

Presbytery of Mackinac - Operating Fund
Profit & Loss Budget vs. Actual
January through October 2019

	Jan - Oct...	Budget	\$ Over B...	% of Bu...
6104 · Payroll taxes, Social Security	3,089.01	3,820.00	-730.99	80.9%
6105 · Payroll taxes, Medicare	722.43	750.00	-27.57	96.3%
6106 · Workman's Compensation Expense	347.00	800.00	-453.00	43.4%
6108 · Office Manager Travel & Prof.	2,886.51	1,500.00	1,386.51	192.4%
6109 · Stated Clerk Professional Expen	946.25	1,500.00	-553.75	63.1%
6110 · QB Payroll Fees	490.00	900.00	-410.00	54.4%
6115 · Other Personnel Expenses	0.00	750.00	-750.00	0.0%
Total 6100 · Personnel Expenses	64,706.24	77,520.00	-12,813.76	83.5%
6200 · Other Operating Expense				
6201 · Office Condo Association Dues	3,246.36	2,800.00	446.36	115.9%
6202 · Utilities	884.26	1,000.00	-115.74	88.4%
6203 · Telephone	1,928.00	2,400.00	-472.00	80.3%
6204 · Web Site / Internet Service	993.95	1,800.00	-806.05	55.2%
6205 · Postage	410.18	500.00	-89.82	82.0%
6206 · Office Supplies	1,444.87	1,000.00	444.87	144.5%
6207 · General Insurance	2,565.00	2,400.00	165.00	106.9%
6208 · Legal & Audit	1,995.00	2,500.00	-505.00	79.8%
6209 · Maintenance	1,121.26	1,000.00	121.26	112.1%
6210 · Subscriptions and Publications	121.53	180.00	-58.47	67.5%
6211 · Miscellaneous	50.16	100.00	-49.84	50.2%
6299 · Capital Outlay	773.89	3,000.00	-2,226.11	25.8%
Total 6200 · Other Operating Expense	15,534.46	18,680.00	-3,145.54	83.2%
6400 · Operating Committee Expenses				
6401 · COM Meeting Expense	1,080.97	1,500.00	-419.03	72.1%
6402 · COM Service to Churches	1,033.54	3,000.00	-1,966.46	34.5%
6403 · Personnel Committee	0.00	200.00	-200.00	0.0%
6404 · Budget & Financial Services	184.38	300.00	-115.62	61.5%
6409 · Nomination Committee	0.00	100.00	-100.00	0.0%
6410 · Session Records Committee	0.00	100.00	-100.00	0.0%
6413 · Permanent Judicial Commission	0.00	250.00	-250.00	0.0%
Total 6400 · Operating Committee Expenses	2,298.89	5,450.00	-3,151.11	42.2%
Total 6000 · Operations	82,539.59	101,650.00	-19,110.41	81.2%
6300 · Presbytery, Synod & GA Expense				
6301 · Presbytery Meeting Expense	731.27	6,000.00	-5,268.73	12.2%
6304 · Coordinating Council Expenses	1,301.62	2,000.00	-698.38	65.1%
6305 · Moderator's Expenses	0.00	1,000.00	-1,000.00	0.0%
6306 · Other Presby, Synod & GA exp.	0.00	500.00	-500.00	0.0%
Total 6300 · Presbytery, Synod & GA Expense	2,032.89	9,500.00	-7,467.11	21.4%
7100 · Transfers				
7102 · Transfers to Restricted Fund	50,000.00			
Total 7100 · Transfers	50,000.00			
Total Expense	191,716.33	188,400.00	3,316.33	101.8%
Net Income	-25,232.15	-1,731.00	-23,501.15	1,457.7%

Basic Mission & Directed Offerings

Balance Sheet

As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1111 · First Community Bank	5.19
Total Checking/Savings	<u>5.19</u>
Total Current Assets	<u>5.19</u>
TOTAL ASSETS	<u><u>5.19</u></u>
LIABILITIES & EQUITY	
Equity	
3001 · Retained Funds - Houghton	24,135.40
Net Income	-24,130.21
Total Equity	<u>5.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>5.19</u></u>

Basic Mission & Directed Offerings
Profit & Loss
 January through October 2019

	Jan - Oct 19
Income	
4000 · Revenues	
4100 · Basic Mission	
4101 · Presbytery Basic Mission	42,216.86
4102 · GA Basic Mission	14,039.53
4103 · Synod Basic Mission	4,042.21
Total 4100 · Basic Mission	60,298.60
4150 · Peacemaking	
4151 · Presbytery peacemaking	579.14
4152 · GA peacemaking	1,158.27
4153 · Synod peacemaking	579.09
Total 4150 · Peacemaking	2,316.50
4200 · Special Offerings	
4201 · One Great Hour of Sharing	21,232.89
4203 · Christmas Joy	18,984.16
4206 · Pentecost	2,492.20
4207 · Theological Education	1,891.74
4208 · Other validated giving	2,670.00
4209 · Disaster	861.00
Total 4200 · Special Offerings	48,131.99
Total 4000 · Revenues	110,747.09
4300 · Presbyterian Woman gifts	975.25
4999 · Uncategorized Income	0.19
Total Income	111,722.53
Expense	
5000 · Expenses	
5100 · Basic mission	
5101 · Presbytery Basic Mission	51,225.92
5102 · GA Basic Mission	16,315.88
5103 · Synod Basic Mission	4,923.54
Total 5100 · Basic mission	72,465.34
5150 · Peacemaking	
5151 · Presbytery peacemaking	1,158.65
5152 · GA peacemaking	2,317.28
5153 · Synod peacemaking	1,158.57
Total 5150 · Peacemaking	4,634.50
5200 · Special Offerings	
5201 · One Great Hour of Sharing	22,697.89
5203 · Christmas Joy	24,545.16
5206 · Pentecost	2,492.20
5207 · Theological Education	2,473.40
5208 · Other validated giving	3,923.00
5209 · Disaster	1,596.00
Total 5200 · Special Offerings	57,727.65
Total 5000 · Expenses	134,827.49
5330 · Presbyterian Woman grants	
5331 · Presbytery Point Camp	291.75
5332 · Campus ministry	291.75
5333 · Other P/W grants	441.75
Total 5330 · Presbyterian Woman grants	1,025.25
Total Expense	135,852.74
Net Income	-24,130.21

Presbytery of Mackinac - Restricted Fund
Balance Sheet
As of October 31, 2019

	Oct 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1000 · Chase, money mkt. account	-0.89
1111 · Edward Jones MM account	214,039.91
1112 · Federated MM	50,322.63
Total Checking/Savings	264,361.65
Total Current Assets	264,361.65
Other Assets	
1201 · Investment & Loan CD	6,807.03
1300 · Investments Presbyterian Foud.	
1351 · Campus Ministry Fund	38,806.55
1352 · Marilu VanDam	33,711.46
1353 · R. Walstrom/Boline, church dev.	81,756.07
1354 · Mawby Fund	1,504.85
Total 1300 · Investments Presbyterian Foud.	155,778.93
1400 · New Covenant Mutual Funds	
1421 · Campus Ministry	13,135.31
1422 · Church Development	75,021.91
1423 · Presbytery Point Endowment	5,606.94
1424 · Faith Journey	1,255.28
Total 1400 · New Covenant Mutual Funds	95,019.44
Total Other Assets	257,605.40
TOTAL ASSETS	521,967.05
LIABILITIES & EQUITY	
Equity	
3000 · Unrestricted net assets	
3010 · Unrestricted net assets	37,737.33
3030 · U / R net assets, designated	
3031 · U / R designated church dev.	30,594.62
3032 · U / R designated, missions	10,793.35
Total 3030 · U / R net assets, designated	41,387.97
Total 3000 · Unrestricted net assets	79,125.30
3003 · Retained Earnings	-1,562.14
3040 · Temp. restricted net assets	
3033 · T / R, campus ministry	43,679.40
3034 · T / R, church development	137,162.49
3035 · T / R, Presby. Point Camp	4,921.38
3036 · T / R, Faith Journey Fund	1,133.47
3037 · T / R, Marilu VanDam	13,650.44
3038 · T / R, COM Emergency Fund	9,600.33
3039 · T/R, Peacemaking	5,455.45
3046 · T / R, Prep for Ministers & CLP	1,253.00
3048 · T / R, Missionary in residence	1,419.00
3049 · T/R, mission committee	2,474.57
3056 · T/R, Mawby Fund	60.54
Total 3040 · Temp. restricted net assets	220,810.07
3050 · Perm. restricted net assets	
3051 · P / R, campus ministry	35,854.37
3052 · P R, Marilu VanDam	30,804.83
3053 · P / R, Walstrom/Boline, church	75,534.44
3054 · P / R, Mawby fund	1,390.43
Total 3050 · Perm. restricted net assets	143,584.07
Net Income	80,009.75

	Oct 31, 19
Total Equity	<u>521,967.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>521,967.05</u></u>

Presbytery of Mackinac - Restricted Fund
Profit & Loss Prev Year Comparison
 January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
Income				
4000 · Undesignated revenues				
4001 · Contributions	519.00	0.00	519.00	100.0%
4002 · Investment income				
4050 · Interest Income - Federated Fnd	322.63	0.00	322.63	100.0%
4051 · Interest Income, Money Market	2,344.26	0.00	2,344.26	100.0%
4002 · Investment income - Other	151.73	192.52	-40.79	-21.2%
Total 4002 · Investment income	2,818.62	192.52	2,626.10	1,364.1%
Total 4000 · Undesignated revenues	3,337.62	192.52	3,145.10	1,633.7%
4100 · Designated revenues				
4120 · Mission Committee				
4124 · Peacemaking Fund	1,076.46	534.61	541.85	101.4%
4129 · Lay Academy Fund	613.44	0.00	613.44	100.0%
4120 · Mission Committee - Other	82.19	0.00	82.19	100.0%
Total 4120 · Mission Committee	1,772.09	534.61	1,237.48	231.5%
Total 4100 · Designated revenues	1,772.09	534.61	1,237.48	231.5%
4200 · Unrealized gain/loss PF invest.				
4201 · Campus ministry	862.16	0.00	862.16	100.0%
4203 · Marilu VanDam	2,900.59	0.00	2,900.59	100.0%
4204 · Mawby Fund	129.48	0.00	129.48	100.0%
4205 · Roma Walstrom / Boline	7,034.44	0.00	7,034.44	100.0%
4200 · Unrealized gain/loss PF invest. - Other	0.00	177.93	-177.93	-100.0%
Total 4200 · Unrealized gain/loss PF invest.	10,926.67	177.93	10,748.74	6,041.0%
4250 · Unrealized gain/loss NCMF inves				
4251 · Campus ministsry	3,983.09	535.58	3,447.51	643.7%
4252 · Church development	8,600.69	3,058.93	5,541.76	181.2%
4253 · Presby Point Camp	642.79	228.65	414.14	181.1%
4254 · Faith Journey	110.19	15.70	94.49	601.9%
4250 · Unrealized gain/loss NCMF inves - Other	0.00	0.00	0.00	0.0%
Total 4250 · Unrealized gain/loss NCMF inves	13,336.76	3,838.86	9,497.90	247.4%
4260 · Investment income NCMF				
4261 · Campus ministry	100.19	87.02	13.17	15.1%
4262 · Church development	572.22	497.02	75.20	15.1%
4263 · Presby Point Camp	42.77	37.15	5.62	15.1%
4264 · Faith Journey	11.62	13.35	-1.73	-13.0%
Total 4260 · Investment income NCMF	726.80	634.54	92.26	14.5%
4270 · Investment Income, PF				
4271 · Campus Ministry	1,173.25	0.00	1,173.25	100.0%
4273 · Marilu vanDam	1,019.27	0.00	1,019.27	100.0%
4274 · Mawby Fund	45.49	0.00	45.49	100.0%
4275 · Roma Walstrom / Boline	2,471.80	0.00	2,471.80	100.0%
Total 4270 · Investment Income, PF	4,709.81	0.00	4,709.81	100.0%
4300 · Committee on Prep Ministry	650.00	0.00	650.00	100.0%
4500 · Transfer in	0.00	-834.60	834.60	100.0%
Total Income	35,459.75	4,543.86	30,915.89	680.4%
Gross Profit	35,459.75	4,543.86	30,915.89	680.4%
Expense				
Combine w 3038	0.00	-834.60	834.60	100.0%
5001 · Grant expense				
5003 · Triennium grant expense	3,950.00	0.00	3,950.00	100.0%
5004 · Presbytery Point Camp	1,500.00	0.00	1,500.00	100.0%
Total 5001 · Grant expense	5,450.00	0.00	5,450.00	100.0%
7100 · Transfers				

Presbytery of Mackinac - Restricted Fund
Profit & Loss Prev Year Comparison
 January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
7101 · Trans from / to Operating Fund	-50,000.00	0.00	-50,000.00	-100.0%
Total 7100 · Transfers	-50,000.00	0.00	-50,000.00	-100.0%
Total Expense	-44,550.00	-834.60	-43,715.40	-5,237.9%
Net Income	<u>80,009.75</u>	<u>5,378.46</u>	<u>74,631.29</u>	<u>1,387.6%</u>