

**Presbytery of Mackinac**  
**Profit & Loss Prev Year Comparison**  
 January through December 2019

*Operating*

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
<b>Income</b>				
4000 · Revenues				
4110 · Per Capita				
4111 · Less GA per capita paid	-37,997.44	-34,762.37	-3,235.07	-9.3%
4112 · Less Synod per capita paid	-13,797.95	-14,577.77	779.82	5.4%
4110 · Per Capita - Other	160,041.40	170,751.76	-10,710.36	-6.3%
<b>Total 4110 · Per Capita</b>	<b>108,246.01</b>	<b>121,411.62</b>	<b>-13,165.61</b>	<b>-10.8%</b>
4120 · Presbytery Basic Mission	57,790.72	49,304.46	8,486.26	17.2%
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	15,338.71	19,068.90	-3,730.19	-19.6%
4160 · Expense Donations	1,289.28	211.96	1,077.32	508.3%
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	-126.93	0.00	-126.93	-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	429.52	172.19	40.1%
<b>Total 4000 · Revenues</b>	<b>189,151.59</b>	<b>196,771.95</b>	<b>-7,620.36</b>	<b>-3.9%</b>
<b>Total Income</b>	<b>189,151.59</b>	<b>196,771.95</b>	<b>-7,620.36</b>	<b>-3.9%</b>
<b>Expense</b>				
40000 · Service				
Payroll Expense				
66000 · 1103 - Payroll Expenses	0.00	2,500.00	-2,500.00	-100.0%
<b>Total Payroll Expense</b>	<b>0.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>-100.0%</b>
<b>Total 40000 · Service</b>	<b>0.00</b>	<b>2,500.00</b>	<b>-2,500.00</b>	<b>-100.0%</b>
5000 · Programs & outreach				
5100 · Committee on Mission				
5102 · Angel Mission Free Store	12,000.00	11,126.00	874.00	7.9%
5103 · Presbytery Point Camp	20,431.03	19,376.00	1,055.03	5.5%
5106 · Congregational Ministry Grants	1,000.00	1,000.00	0.00	0.0%
<b>Total 5100 · Committee on Mission</b>	<b>33,431.03</b>	<b>31,502.00</b>	<b>1,929.03</b>	<b>6.1%</b>
5300 · Education & Leadership Develop.				
5301 · Education & Leadership 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	284.79	105.00	179.79	171.2%
<b>Total 5300 · Education &amp; Leadership Develop.</b>	<b>2,234.79</b>	<b>1,220.39</b>	<b>1,014.40</b>	<b>83.1%</b>
5500 · Worshiping Communities				
5501 · Worshiping Community Committee	0.00	92.00	-92.00	-100.0%
5504 · Campus Ministry Program	23,100.00	20,993.75	2,106.25	10.0%
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%
<b>Total 5500 · Worshiping Communities</b>	<b>26,924.10</b>	<b>22,225.75</b>	<b>4,698.35</b>	<b>21.1%</b>
<b>Total 5000 · Programs &amp; outreach</b>	<b>62,589.92</b>	<b>54,948.14</b>	<b>7,641.78</b>	<b>13.9%</b>
6000 · Operations				
6100 · Personnel Expenses				
6101 · Salary & Wages	61,587.36	55,599.84	5,987.52	10.8%
6103 · Board of Pensions	5,887.66	2,090.66	3,797.00	181.6%
6104 · Payroll taxes, Social Security	3,706.82	3,490.60	216.22	6.2%
6105 · Payroll taxes, Medicare	866.92	816.35	50.57	6.2%
6106 · Workman's Compensation Expense	305.00	477.00	-172.00	-36.1%
6108 · Office Manager Travel & Prof.	3,381.89	1,549.55	1,832.34	118.3%
6109 · Stated Clerk Professional Expen	4,286.30	2,350.10	1,936.20	82.4%

**Presbytery of Mackinac**  
**Profit & Loss Prev Year Comparison**  
**January through December 2019**

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
6110 · QB Payroll Fees	498.00	502.00	-4.00	-0.8%
<b>Total 6100 · Personnel Expenses</b>	<b>80,519.95</b>	<b>66,876.10</b>	<b>13,643.85</b>	<b>20.4%</b>
<b>6200 · Other Operating Expense</b>				
6201 · Office Condo Association Dues	3,246.36	2,074.41	1,171.95	56.5%
6202 · Utilities	1,036.12	963.77	72.35	7.5%
6203 · Telephone	2,363.76	2,411.06	-47.30	-2.0%
6204 · Web Site / Internet Service	1,402.05	1,645.85	-243.80	-14.8%
6205 · Postage	465.18	439.85	25.33	5.8%
6206 · Office Supplies	1,609.59	1,125.64	483.95	43.0%
6207 · General Insurance	2,565.00	1,832.25	732.75	40.0%
6208 · Legal & Audit	1,995.00	3,650.00	-1,655.00	-45.3%
6209 · Maintenance	1,321.59	430.77	890.82	206.8%
6210 · Subscriptions and Publications	121.53	35.50	86.03	242.3%
6211 · Miscellaneous	50.16	230.23	-180.07	-78.2%
6299 · Capital Outlay	773.89	1,291.07	-517.18	-40.1%
<b>Total 6200 · Other Operating Expense</b>	<b>16,950.23</b>	<b>16,130.40</b>	<b>819.83</b>	<b>5.1%</b>
<b>6400 · Operating Committee Expenses</b>				
6401 · COM Meeting Expense	1,187.60	484.83	702.77	145.0%
6402 · COM Service to Churches	1,278.76	2,482.41	-1,203.65	-48.5%
6404 · Budget & Financial Services	184.38	91.84	92.54	100.8%
<b>Total 6400 · Operating Committee Expenses</b>	<b>2,650.74</b>	<b>3,059.08</b>	<b>-408.34</b>	<b>-13.4%</b>
<b>Total 6000 · Operations</b>	<b>100,120.92</b>	<b>86,065.58</b>	<b>14,055.34</b>	<b>16.3%</b>
<b>6300 · Presbytery, Synod &amp; GA Expense</b>				
6301 · Presbytery Meeting Expense	882.38	3,255.71	-2,373.33	-72.9%
6304 · Coordinating Council Expenses	1,673.87	3,025.99	-1,352.12	-44.7%
6305 · Moderator's Expenses	1,289.28	1,674.32	-385.04	-23.0%
6306 · Other Presby, Synod & GA exp.	0.00	1,173.64	-1,173.64	-100.0%
<b>Total 6300 · Presbytery, Synod &amp; GA Expense</b>	<b>3,845.53</b>	<b>9,129.66</b>	<b>-5,284.13</b>	<b>-57.9%</b>
<b>7100 · Transfers</b>				
7102 · Transfers to Restricted Fund	50,000.00	0.00	50,000.00	100.0%
<b>Total 7100 · Transfers</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>216,556.37</b>	<b>152,643.38</b>	<b>63,912.99</b>	<b>41.9%</b>
<b>Net Income</b>	<b>-27,404.78</b>	<b>44,128.57</b>	<b>-71,533.35</b>	<b>-162.1%</b>

**Presbytery of Mackinac**  
**Profit & Loss Budget vs. Actual**  
 January through December 2019

*Releasing*

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · Revenues</b>				
<b>4110 · Per Capita</b>				
4111 · Less GA per capita paid	-37,997.44	-41,618.00	3,620.56	91.3%
4112 · Less Synod per capita paid	-13,797.95	-15,113.00	1,315.05	91.3%
4110 · Per Capita - Other	160,041.40	160,000.00	41.40	100.0%
<b>Total 4110 · Per Capita</b>	108,246.01	103,269.00	4,977.01	104.8%
4120 · Presbytery Basic Mission	57,790.72	60,000.00	-2,209.28	96.3%
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	15,338.71	15,000.00	338.71	102.3%
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	-126.93			
4164 · Calendars	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%
<b>Total 4000 · Revenues</b>	187,862.31	186,669.00	1,193.31	100.6%
<b>Total Income</b>	187,862.31	186,669.00	1,193.31	100.6%
<b>Expense</b>				
<b>40000 · Service</b>				
<b>Payroll Expense</b>				
66000 · 1103 - Payroll Expenses	0.00			
<b>Total Payroll Expense</b>	0.00			
<b>Total 40000 · Service</b>	0.00			
<b>5000 · Programs &amp; outreach</b>				
<b>5100 · Committee on Mission</b>				
5101 · Mission Committee Expense	0.00	200.00	-200.00	0.0%
5102 · Angel Mission Free Store	12,000.00	12,000.00	0.00	100.0%
5103 · Presbytery Point Camp	20,431.03	20,000.00	431.03	102.2%
5106 · Congregational Ministry Grants	1,000.00	3,000.00	-2,000.00	33.3%
<b>Total 5100 · Committee on Mission</b>	33,431.03	35,200.00	-1,768.97	95.0%
<b>5300 · Education &amp; Leadership Develop.</b>				
5301 · Education & Leadership 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	284.79	0.00	284.79	100.0%
<b>Total 5300 · Education &amp; Leadership Develop.</b>	2,234.79	4,850.00	-2,615.21	46.1%
<b>5500 · Worshiping Communities</b>				
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 & emergency 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%
<b>Total 5500 · Worshiping Communities</b>	26,924.10	37,200.00	-10,275.90	72.4%
<b>Total 5000 · Programs &amp; outreach</b>	62,589.92	77,250.00	-14,660.08	81.0%
<b>6000 · Operations</b>				
<b>6100 · Personnel Expenses</b>				
6101 · Salary & Wages	61,587.36	62,482.00	-894.64	98.6%
6103 · Board of Pensions	5,887.66	5,018.00	869.66	117.3%

**Presbytery of Mackinac**  
**Profit & Loss Budget vs. Actual**  
**January through December 2019**

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
6104 · Payroll taxes, Social Security	3,706.82	3,820.00	-113.18	97.0%
6105 · Payroll taxes, Medicare	866.92	750.00	116.92	115.6%
6106 · Workman's Compensation Expense	305.00	800.00	-495.00	38.1%
6108 · Office Manager Travel & Prof.	3,381.89	1,500.00	1,881.89	225.5%
6109 · Stated Clerk Professional Expen	4,286.30	1,500.00	2,786.30	285.8%
6110 · QB Payroll Fees	498.00	900.00	-402.00	55.3%
6115 · Other Personnel Expenses	0.00	750.00	-750.00	0.0%
<b>Total 6100 · Personnel Expenses</b>	<b>80,519.95</b>	<b>77,520.00</b>	<b>2,999.95</b>	<b>103.9%</b>
<b>6200 · Other Operating Expense</b>				
6201 · Office Condo Association Dues	3,246.36	2,800.00	446.36	115.9%
6202 · Utilities	1,036.12	1,000.00	36.12	103.6%
6203 · Telephone	2,363.76	2,400.00	-36.24	98.5%
6204 · Web Site / Internet Service	1,402.05	1,800.00	-397.95	77.9%
6205 · Postage	465.18	500.00	-34.82	93.0%
6206 · Office Supplies	1,609.59	1,000.00	609.59	161.0%
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	1,321.59	1,000.00	321.59	132.2%
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%
<b>Total 6200 · Other Operating Expense</b>	<b>16,950.23</b>	<b>18,680.00</b>	<b>-1,729.77</b>	<b>90.7%</b>
<b>6400 · Operating Committee Expenses</b>				
6401 · COM Meeting Expense	1,187.60	1,500.00	-312.40	79.2%
6402 · COM Service to Churches	1,278.76	3,000.00	-1,721.24	42.6%
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%
<b>Total 6400 · Operating Committee Expenses</b>	<b>2,650.74</b>	<b>5,450.00</b>	<b>-2,799.26</b>	<b>48.6%</b>
<b>Total 6000 · Operations</b>	<b>100,120.92</b>	<b>101,650.00</b>	<b>-1,529.08</b>	<b>98.5%</b>
<b>6300 · Presbytery, Synod &amp; GA Expense</b>				
6301 · Presbytery Meeting Expense	882.38	6,000.00	-5,117.62	14.7%
6304 · Coordinating Council Expenses	1,673.87	2,000.00	-326.13	83.7%
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%
<b>Total 6300 · Presbytery, Synod &amp; GA Expense</b>	<b>2,556.25</b>	<b>9,500.00</b>	<b>-6,943.75</b>	<b>26.9%</b>
<b>7100 · Transfers</b>				
7102 · Transfers to Restricted Fund	50,000.00			
<b>Total 7100 · Transfers</b>	<b>50,000.00</b>			
<b>Total Expense</b>	<b>215,267.09</b>	<b>188,400.00</b>	<b>26,867.09</b>	<b>114.3%</b>
<b>Net Income</b>	<b>-27,404.78</b>	<b>-1,731.00</b>	<b>-25,673.78</b>	<b>1,583.2%</b>

**Presbytery of Mackinac**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · JP Morgan Chase	0.00	117,320.73	-117,320.73	-100.0%
1001 · Petty cash	170.00	150.00	20.00	13.3%
1111 · First Community Bank	92,798.00	1,585.00	91,213.00	5,754.8%
<b>Total Checking/Savings</b>	<b>92,968.00</b>	<b>119,055.73</b>	<b>-26,087.73</b>	<b>-21.9%</b>
Accounts Receivable				
1100 · Accounts Receivable	18.00	392.29	-374.29	-95.4%
<b>Total Accounts Receivable</b>	<b>18.00</b>	<b>392.29</b>	<b>-374.29</b>	<b>-95.4%</b>
Other Current Assets				
1201 · Due from / to Mission Fund	0.00	-5.00	5.00	100.0%
<b>Total Other Current Assets</b>	<b>0.00</b>	<b>-5.00</b>	<b>5.00</b>	<b>100.0%</b>
<b>Total Current Assets</b>	<b>92,986.00</b>	<b>119,443.02</b>	<b>-26,457.02</b>	<b>-22.2%</b>
<b>TOTAL ASSETS</b>	<b>92,986.00</b>	<b>119,443.02</b>	<b>-26,457.02</b>	<b>-22.2%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
20000 · Accounts Payable	9,537.03	0.00	9,537.03	100.0%
<b>Total Accounts Payable</b>	<b>9,537.03</b>	<b>0.00</b>	<b>9,537.03</b>	<b>100.0%</b>
Other Current Liabilities				
2010 · FSA Withholdings				
2013 · FSA W/H Stated Clerk	-0.08	-0.08	0.00	0.0%
<b>Total 2010 · FSA Withholdings</b>	<b>-0.08</b>	<b>-0.08</b>	<b>0.00</b>	<b>0.0%</b>
2024 · Payroll W/H Insurance	-24.85	-48.79	23.94	49.1%
2025 · Payroll Liabilities	635.22	677.87	-42.65	-6.3%
<b>Total Other Current Liabilities</b>	<b>610.29</b>	<b>629.00</b>	<b>-18.71</b>	<b>-3.0%</b>
<b>Total Current Liabilities</b>	<b>10,147.32</b>	<b>629.00</b>	<b>9,518.32</b>	<b>1,513.3%</b>
Long Term Liabilities				
2027 · Other Liabilities	0.00	8,570.56	-8,570.56	-100.0%
<b>Total Long Term Liabilities</b>	<b>0.00</b>	<b>8,570.56</b>	<b>-8,570.56</b>	<b>-100.0%</b>
<b>Total Liabilities</b>	<b>10,147.32</b>	<b>9,199.56</b>	<b>947.76</b>	<b>10.3%</b>
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%
<b>Total 3000 · Equity</b>	<b>29.05</b>	<b>29.05</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-27,404.78</b>	<b>44,128.57</b>	<b>-71,533.35</b>	<b>-162.1%</b>
<b>Total Equity</b>	<b>82,838.68</b>	<b>110,243.46</b>	<b>-27,404.78</b>	<b>-24.9%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>92,986.00</b>	<b>119,443.02</b>	<b>-26,457.02</b>	<b>-22.2%</b>

**Basic Mission & Directed Offerings**

**Balance Sheet**

As of December 31, 2019

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	<u>Dec 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1111 · First Community Bank	5,914.62
Total Checking/Savings	5,914.62
Total Current Assets	5,914.62
<b>TOTAL ASSETS</b>	<u><u>5,914.62</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3001 · Retained Funds - Houghton	24,135.40
Net Income	-18,220.78
Total Equity	5,914.62
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>5,914.62</u></u>

## Basic Mission &amp; Directed Offerings

## Profit &amp; Loss

January through December 2019

	Jan - Dec 19
<b>Income</b>	
4000 · REVENUES	
4100 · BASIC MISSION	
4101 · Presbytery Basic Mission	48,781.66
4102 · GA Basic Mission	16,563.19
4103 · Synod Basic Mission	4,775.15
Total 4100 · BASIC MISSION	70,120.00
4150 · PEACEMAKING	
4151 · Presbytery peacemaking	857.21
4152 · GA peacemaking	1,714.40
4153 · Synod peacemaking	857.14
Total 4150 · PEACEMAKING	3,428.75
4200 · GA SPECIAL OFFERINGS	
4201 · One Great Hour of Sharing	21,232.89
4203 · Christmas Joy	19,309.16
4206 · Pentecost	2,492.20
4207 · Theological Education	2,496.74
4208 · Other validated giving	4,670.00
4209 · Disaster	1,861.00
Total 4200 · GA SPECIAL OFFERINGS	52,061.99
Total 4000 · REVENUES	125,610.74
4300 · PRESBY SPECIAL OFFERINGS	
4302 · Presbytery Point Camp	48.94
4300 · PRESBY SPECIAL OFFERINGS - Other	975.25
Total 4300 · PRESBY SPECIAL OFFERINGS	1,024.19
4999 · Uncategorized Income	0.19
Total Income	126,635.12
<b>Expense</b>	
5000 · EXPENSES	
5100 · BASIC MISSION	
5101 · Presbytery Basic Mission	57,790.72
5102 · GA Basic Mission	16,766.69
5103 · Synod Basic Mission	5,051.15
Total 5100 · BASIC MISSION	79,608.56
5150 · PEACEMAKING	
5151 · Presbytery peacemaking	1,361.40
5152 · GA peacemaking	2,722.78
5153 · Synod peacemaking	1,361.32
Total 5150 · PEACEMAKING	5,445.50
5200 · GA SPECIAL OFFERING GRANTS	
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	2,596.00
Total 5200 · GA SPECIAL OFFERING GRANTS	58,727.65
Total 5000 · EXPENSES	143,781.71
5330 · PRESBY SPECIAL GRANTS	
5302 · Presbytery Point Camp	340.69
5303 · Campus ministry	291.75
5304 · Presbyterian Woman granats	441.75
Total 5330 · PRESBY SPECIAL GRANTS	1,074.19

3:19 PM  
01/02/20  
Cash Basis

**Basic Mission & Directed Offerings**  
**Profit & Loss**  
January through December 2019

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	Jan - Dec 19
Total Expense	144,855.90
Net Income	-18,220.78



**Presbytery of Mackinac**  
**Profit & Loss Prev Year Comparison**  
 January through December 2019

*Reserve Fund*

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
<b>Income</b>				
4000 · Undesignated revenues				
4001 · Contributions	519.00	0.00	519.00	100.0%
4002 · Investment income				
4050 · Interest Income - Federated Fnd	478.13	0.00	478.13	100.0%
4051 · Interest Income, Money Market	2,764.82	0.00	2,764.82	100.0%
4002 · Investment income - Other	165.32	381.74	-216.42	-56.7%
<b>Total 4002 · Investment income</b>	<b>3,408.27</b>	<b>381.74</b>	<b>3,026.53</b>	<b>792.8%</b>
<b>Total 4000 · Undesignated revenues</b>	<b>3,927.27</b>	<b>381.74</b>	<b>3,545.53</b>	<b>928.8%</b>
4100 · Designated revenues				
4110 · Committee on Ministry				
4111 · COM Emergency Fund	0.00	966.00	-966.00	-100.0%
<b>Total 4110 · Committee on Ministry</b>	<b>0.00</b>	<b>966.00</b>	<b>-966.00</b>	<b>-100.0%</b>
4120 · Mission Committee				
4124 · Peacemaking Fund	1,279.21	816.49	462.72	56.7%
4129 · Lay Academy Fund	613.44	0.00	613.44	100.0%
4120 · Mission Committee - Other	82.19	0.00	82.19	100.0%
<b>Total 4120 · Mission Committee</b>	<b>1,974.84</b>	<b>816.49</b>	<b>1,158.35</b>	<b>141.9%</b>
<b>Total 4100 · Designated revenues</b>	<b>1,974.84</b>	<b>1,782.49</b>	<b>192.35</b>	<b>10.8%</b>
4200 · Unrealized gain/loss PF invest.				
4201 · Campus ministry	862.16	-3,127.81	3,989.97	127.6%
4203 · Marilu VanDam	2,900.59	-2,716.80	5,617.39	206.8%
4204 · Mawby Fund	129.48	-121.26	250.74	206.8%
4205 · Roma Walstrom / Boline	7,034.44	-6,588.69	13,623.13	206.8%
4200 · Unrealized gain/loss PF invest. - Other	0.00	0.00	0.00	0.0%
<b>Total 4200 · Unrealized gain/loss PF invest.</b>	<b>10,926.67</b>	<b>-12,554.56</b>	<b>23,481.23</b>	<b>187.0%</b>
4250 · Unrealized gain/loss NCMF inves				
4251 · Campus ministries	3,983.09	-1,139.98	5,123.07	449.4%
4252 · Church development	8,600.69	-6,510.80	15,111.49	232.1%
4253 · Presby Point Camp	642.79	-486.58	1,129.37	232.1%
4254 · Faith Journey	110.19	-83.33	193.52	232.2%
4250 · Unrealized gain/loss NCMF inves - Other	0.00	0.00	0.00	0.0%
<b>Total 4250 · Unrealized gain/loss NCMF inves</b>	<b>13,336.76</b>	<b>-8,220.69</b>	<b>21,557.45</b>	<b>262.2%</b>
4260 · Investment income NCMF				
4261 · Campus ministry	100.19	737.30	-637.11	-86.4%
4262 · Church development	572.22	4,211.09	-3,638.87	-86.4%
4263 · Presby Point Camp	42.77	314.73	-271.96	-86.4%
4264 · Faith Journey	11.62	60.29	-48.67	-80.7%
<b>Total 4260 · Investment income NCMF</b>	<b>726.80</b>	<b>5,323.41</b>	<b>-4,596.61</b>	<b>-86.4%</b>
4270 · Investment Income, PF				
4271 · Campus Ministry	1,564.25	1,559.37	4.88	0.3%
4273 · Marilu vanDam	1,358.96	1,354.70	4.26	0.3%
4274 · Mawby Fund	60.65	60.49	0.16	0.3%
4275 · Roma Walstrom / Boline	3,295.57	3,285.35	10.22	0.3%
<b>Total 4270 · Investment Income, PF</b>	<b>6,279.43</b>	<b>6,259.91</b>	<b>19.52</b>	<b>0.3%</b>
4300 · Committee on Prep Ministry	650.00	0.00	650.00	100.0%
4500 · Transfer in	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>37,821.77</b>	<b>-7,027.70</b>	<b>44,849.47</b>	<b>638.2%</b>
<b>Gross Profit</b>	<b>37,821.77</b>	<b>-7,027.70</b>	<b>44,849.47</b>	<b>638.2%</b>
<b>Expense</b>				
Combine w 3038	0.00	0.00	0.00	0.0%
4011 · Change in value of CGA	0.00	2,252.47	-2,252.47	-100.0%
5001 · Grant expense				
5003 · Triennium grant expense	3,950.00	0.00	3,950.00	100.0%

**Presbytery of Mackinac**  
**Profit & Loss Prev Year Comparison**  
 January through December 2019

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
5004 · Presbytery Point Camp	1,500.00	0.00	1,500.00	100.0%
5005 · Pastor Retreats	1,995.00	0.00	1,995.00	100.0%
<b>Total 5001 · Grant expense</b>	<b>7,445.00</b>	<b>0.00</b>	<b>7,445.00</b>	<b>100.0%</b>
7100 · Transfers				
7101 · Trans from / to Operating Fund	-50,000.00	0.00	-50,000.00	-100.0%
<b>Total 7100 · Transfers</b>	<b>-50,000.00</b>	<b>0.00</b>	<b>-50,000.00</b>	<b>-100.0%</b>
<b>Total Expense</b>	<b>-42,555.00</b>	<b>2,252.47</b>	<b>-44,807.47</b>	<b>-1,989.3%</b>
<b>Net Income</b>	<b>80,376.77</b>	<b>-9,280.17</b>	<b>89,656.94</b>	<b>966.1%</b>