

Presbytery of Mackinac
Balance Sheet - Operating Fund
As of April 30, 2021

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1001 · Petty cash	170.00
1111 · First Community Bank checking	109,636.94
Total Checking/Savings	109,806.94
Accounts Receivable	
1200 · Accounts Receivable	47.97
Total Accounts Receivable	47.97
Total Current Assets	109,854.91
TOTAL ASSETS	109,854.91
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	8,011.11
Total Accounts Payable	8,011.11
Other Current Liabilities	
2010 · FSA Withholdings	
2013 · FSA W/H Stated Clerk	520.00
Total 2010 · FSA Withholdings	520.00
2024 · Payroll W/H Insurance	36.76
2025 · Payroll Liabilities	-417.44
Total Other Current Liabilities	139.32
Total Current Liabilities	8,150.43
Total Liabilities	8,150.43
Equity	
2501 · Unrestricted Net Assets	89,426.81
2502 · Opening Balance Equity	-5,424.64
3000 · EQUITY	
3001 · Net assets	29.05
Total 3000 · EQUITY	29.05
Net Income	17,673.26
Total Equity	101,704.48
TOTAL LIABILITIES & EQUITY	109,854.91

Presbytery of Mackinac - Operating Fund
Profit & Loss Prev Year Comparison
 January through April 2021

	Jan - Apr 21	Jan - Apr 20	\$ Change	% Change
Income				
4000 · REVENUES				
4110 · Per Capita				
4111 · Less GA per capita paid	-18,459.98	-14,159.38	-4,300.60	-30.4%
4112 · Less Synod per capita paid	-6,680.95	-5,141.67	-1,539.28	-29.9%
4110 · Per Capita - Other	79,120.71	63,708.90	15,411.81	24.2%
Total 4110 · Per Capita	53,979.78	44,407.85	9,571.93	21.6%
4150 · James Joy Will	5,140.94	3,795.94	1,345.00	35.4%
4161 · Presbytery meeting lunch	0.00	0.00	0.00	0.0%
4163 · Book of Order	0.00	20.00	-20.00	-100.0%
4164 · Calanders	30.00	0.00	30.00	100.0%
4165 · Background checks	0.00	15.38	-15.38	-100.0%
4170 · Redpath ins. reimburse	1,377.20	1,128.80	248.40	22.0%
4180 · Miscellaneous Income	0.12	0.00	0.12	100.0%
4183 · 50/50 Participation grant reven	0.00	3,500.00	-3,500.00	-100.0%
Total 4000 · REVENUES	60,528.04	52,867.97	7,660.07	14.5%
Total Income	60,528.04	52,867.97	7,660.07	14.5%
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 · EXPENSES				
5100 · Committee on Mission				
5102 · Angel Mission Free Store	0.00	0.00	0.00	0.0%
5103 · Presbytery Point Camp	0.00	0.00	0.00	0.0%
Total 5100 · Committee on Mission	0.00	0.00	0.00	0.0%
Total 5000 · EXPENSES	0.00	0.00	0.00	0.0%
6000 · Operations				
6100 · PERSONNEL EXPENSES				
6101 · Salary & wages	21,387.28	21,286.64	100.64	0.5%
6103 · Board of Pensions	2,205.00	1,764.60	440.40	25.0%
6104 · Payroll taxes, Social Security	1,293.77	1,287.53	6.24	0.5%
6105 · Payroll taxes, Medicare	302.58	301.12	1.46	0.5%
6108 · Office Manager Travel & Prof.	600.00	201.31	398.69	198.1%
6109 · Stated Clerk Travel & Prof.	276.00	0.00	276.00	100.0%
6110 · QB payroll acctg. fees	16.00	565.95	-549.95	-97.2%
Total 6100 · PERSONNEL EXPENSES	26,080.63	25,407.15	673.48	2.7%
6200 · OFFICE OPERATING EXPENSES				
6209 · Vital Congregations	0.00	372.00	-372.00	-100.0%
6201 · Office condo association dues	1,382.94	1,382.94	0.00	0.0%
6202 · Utilities	348.88	385.62	-36.74	-9.5%
6203 · Telephone	593.58	947.23	-353.65	-37.3%
6204 · Web site / internet service	505.21	806.69	-301.48	-37.4%
6205 · Postage	416.92	460.00	-43.08	-9.4%
6206 · Office supplies	475.27	346.67	128.60	37.1%
6207 · General insurance	1,721.50	1,411.00	310.50	22.0%
6209 · Maintenance	460.00	870.01	-410.01	-47.1%
6210 · Subscriptions and publications	259.39	0.00	259.39	100.0%
6215 · Miscellaneous	7.92	0.00	7.92	100.0%
Total 6200 · OFFICE OPERATING EXPE...	6,171.61	6,982.16	-810.55	-11.6%
6700 · COMMITTEE EXPENSES				
6701 · Committee on Ministry expens...				
6703 · COM Service to Churches	490.87	497.05	-6.18	-1.2%
6705 · COM 50/50 participation grant	0.00	7,000.00	-7,000.00	-100.0%

	Jan - Apr 21	Jan - Apr 20	\$ Change	% Change
6735 · Preparation for Ministry	611.67	0.00	611.67	100.0%
Total 6701 · Committee on Ministry e...	1,102.54	7,497.05	-6,394.51	-85.3%
6720 · Budget & Financial Services				
6721 · B & F meeting expenses	0.00	32.76	-32.76	-100.0%
Total 6720 · Budget & Financial Servi...	0.00	32.76	-32.76	-100.0%
6736 · Education & Leadership Comm...				
6737 · Recognition & celebration	0.00	43.37	-43.37	-100.0%
6741 · Boundry workshop	200.00	0.00	200.00	100.0%
Total 6736 · Education & Leadership ...	200.00	43.37	156.63	361.2%
Total 6700 · COMMITTEE EXPENSES	1,302.54	7,573.18	-6,270.64	-82.8%
6800 · PRESBY., SYNOID & GA EXPENS...				
6801 · Coordinating Council expenses	3,100.00	13.97	3,086.03	22,090.4%
6802 · Presbytery Meeting expense	0.00	51.52	-51.52	-100.0%
Total 6800 · PRESBY., SYNOID & GA EX...	3,100.00	65.49	3,034.51	4,633.6%
Total 6000 · Operations	36,654.78	40,027.98	-3,373.20	-8.4%
7100 · TRASNFER				
7102 · Transfers to / from Mission Fun	6,200.00	13,064.00	-6,864.00	-52.5%
Total 7100 · TRASNFER	6,200.00	13,064.00	-6,864.00	-52.5%
Total Expense	42,854.78	53,091.98	-10,237.20	-19.3%
Net Income	17,673.26	-224.01	17,897.27	7,989.5%

Presbytery of Mackinac - Operating Fund
Profit & Loss Budget vs. Actual
 January through April 2021

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Income				
4000 · REVENUES				
4110 · Per Capita				
4111 · Less GA per capita paid	-18,459.98	-31,291.00	12,831.02	59.0%
4112 · Less Synod per capita paid	-6,680.95	-11,326.00	4,645.05	59.0%
4110 · Per Capita - Other	79,120.71	132,422.00	-53,301.29	59.7%
Total 4110 · Per Capita	53,979.78	89,805.00	-35,825.22	60.1%
4150 · James Joy Will	5,140.94	14,000.00	-8,859.06	36.7%
4164 · Calanders	30.00			
4170 · Redpath ins. reimburse	1,377.20	1,000.00	377.20	137.7%
4180 · Miscellaneous Income	0.12	10.00	-9.88	1.2%
Total 4000 · REVENUES	60,528.04	104,815.00	-44,286.96	57.7%
Total Income	60,528.04	104,815.00	-44,286.96	57.7%
Expense				
40000 · Service				
Payroll Expense				
66000 · 1103 - Payroll Expenses	0.00			
Total Payroll Expense	0.00			
Total 40000 · Service	0.00			
6000 · Operations				
6100 · PERSONNEL EXPENSES				
6101 · Salary & wages	21,387.28	64,161.00	-42,773.72	33.3%
6103 · Board of Pensions	2,205.00	7,100.00	-4,895.00	31.1%
6104 · Payroll taxes, Social Security	1,293.77	3,978.00	-2,684.23	32.5%
6105 · Payroll taxes, Medicare	302.58	930.00	-627.42	32.5%
6106 · Workman's comp insurance	0.00	425.00	-425.00	0.0%
6108 · Office Manager Travel & Prof.	600.00	1,500.00	-900.00	40.0%
6109 · Stated Clerk Travel & Prof.	276.00	1,500.00	-1,224.00	18.4%
6110 · QB payroll acctg. fees	16.00	525.00	-509.00	3.0%
6115 · Other Personnel Expenses	0.00	100.00	-100.00	0.0%
Total 6100 · PERSONNEL EXPENSES	26,080.63	80,219.00	-54,138.37	32.5%
6200 · OFFICE OPERATING EXPENSES				
6201 · Office condo association dues	1,382.94	2,800.00	-1,417.06	49.4%
6202 · Utilities	348.88	1,200.00	-851.12	29.1%
6203 · Telephone	593.58	2,700.00	-2,106.42	22.0%
6204 · Web site / internet service	505.21	1,800.00	-1,294.79	28.1%
6205 · Postage	416.92	900.00	-483.08	46.3%
6206 · Office supplies	475.27	1,000.00	-524.73	47.5%
6207 · General insurance	1,721.50	2,800.00	-1,078.50	61.5%
6208 · Legal & audit	0.00	4,500.00	-4,500.00	0.0%
6209 · Maintenance	460.00	1,000.00	-540.00	46.0%
6210 · Subscriptions and publications	259.39	100.00	159.39	259.4%
6215 · Miscellaneous	7.92	100.00	-92.08	7.9%
6299 · Capital outlay	0.00	1,000.00	-1,000.00	0.0%
Total 6200 · OFFICE OPERATING EXPENSES	6,171.61	19,900.00	-13,728.39	31.0%
6700 · COMMITTEE EXPENSES				
6701 · Committee on Ministry expenses				
6702 · COM meeting expenses	0.00	500.00	-500.00	0.0%
6703 · COM Service to Churches	490.87	1,500.00	-1,009.13	32.7%
6735 · Preparation for Ministry	611.67	6,000.00	-5,388.33	10.2%
Total 6701 · Committee on Ministry expenses	1,102.54	8,000.00	-6,897.46	13.8%
6710 · Personnel Committee				
6711 · Pers. Com. meeting expenses	0.00	100.00	-100.00	0.0%
Total 6710 · Personnel Committee	0.00	100.00	-100.00	0.0%
6720 · Budget & Financial Services				

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
6721 · B & F meeting expenses	0.00	100.00	-100.00	0.0%
Total 6720 · Budget & Financial Services	0.00	100.00	-100.00	0.0%
6730 · Session Records Committee	0.00	100.00	-100.00	0.0%
6732 · Permant Judicial Committee	0.00	100.00	-100.00	0.0%
6733 · Nomination Committee	0.00	100.00	-100.00	0.0%
6736 · Education & Leadership Committ				
6737 · Recognition & celebration	0.00	200.00	-200.00	0.0%
6741 · Boundry workshop	200.00	1,000.00	-800.00	20.0%
6736 · Education & Leadership Committ - Other	0.00	200.00	-200.00	0.0%
Total 6736 · Education & Leadership Committ	200.00	1,400.00	-1,200.00	14.3%
6738 · Worshipping communities committ	0.00	100.00	-100.00	0.0%
6739 · Mission Committee				
6740 · Church support & ER grants	0.00	250.00	-250.00	0.0%
6739 · Mission Committee - Other	0.00	100.00	-100.00	0.0%
Total 6739 · Mission Committee	0.00	350.00	-350.00	0.0%
Total 6700 · COMMITTEE EXPENSES	1,302.54	10,350.00	-9,047.46	12.6%
6800 · PRESBY., SYNOID & GA EXPENSEES				
6801 · Coordinating Council expenses	3,100.00			
6805 · Moderator's Expenses	0.00	100.00	-100.00	0.0%
6806 · Other presby, Synod & GA expens	0.00	100.00	-100.00	0.0%
Total 6800 · PRESBY., SYNOID & GA EXPENSEES	3,100.00	200.00	2,900.00	1,550.0%
Total 6000 · Operations	36,654.78	110,669.00	-74,014.22	33.1%
7100 · TRASNFER				
7102 · Transfers to / from Mission Fun	6,200.00	45,700.00	-39,500.00	13.6%
Total 7100 · TRASNFER	6,200.00	45,700.00	-39,500.00	13.6%
Total Expense	42,854.78	156,369.00	-113,514.22	27.4%
Net Income	17,673.26	-51,554.00	69,227.26	-34.3%

Basic Mission & Directed Offerings
Balance Sheet
As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1111 · First Community Bank	3,319.78
Total Checking/Savings	3,319.78
Other Current Assets	
1202 · Other receivables	-281.25
Total Other Current Assets	-281.25
Total Current Assets	3,038.53
TOTAL ASSETS	<u>3,038.53</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000 · Acccounts payable	742.66
Total Other Current Liabilities	742.66
Total Current Liabilities	742.66
Total Liabilities	742.66
Equity	
3001 · Retained Funds - Houghton	5,187.08
Net Income	-2,891.21
Total Equity	2,295.87
TOTAL LIABILITIES & EQUITY	<u>3,038.53</u>

Basic Mission & Directed Offerings
Profit & Loss Prev Year Comparison
 January through April 2021

	Jan - Apr 21	Jan - Apr 20	\$ Change	% Change
Income				
4000 · REVENUES				
4100 · BASIC MISSION				
4101 · Presbytery Basic Mission	11,223.36	12,663.50	-1,440.14	-11.4%
4102 · GA Basic Mission	2,949.04	4,272.82	-1,323.78	-31.0%
4103 · Synod Basic Mission	1,234.59	930.32	304.27	32.7%
Total 4100 · BASIC MISSION	15,406.99	17,866.64	-2,459.65	-13.8%
4150 · PEACEMAKING				
4151 · Presbytery peacemaking	28.13	200.19	-172.06	-86.0%
4152 · GA peacemaking	56.25	400.38	-344.13	-86.0%
4153 · Synod peacemaking	28.12	200.18	-172.06	-86.0%
Total 4150 · PEACEMAKING	112.50	800.75	-688.25	-86.0%
4200 · GA SPECIAL OFFERINGS				
4201 · One Great Hour of Sharing	4,729.99	1,257.43	3,472.56	276.2%
4203 · Christmas Joy	10,370.00	14,832.54	-4,462.54	-30.1%
4204 · Hunger	19.60	0.00	19.60	100.0%
4206 · Pentecost	220.00	406.00	-186.00	-45.8%
4207 · Theological Education	675.00	950.00	-275.00	-29.0%
4208 · Other validated giving	550.00	950.00	-400.00	-42.1%
4209 · Disaster	0.00	500.00	-500.00	-100.0%
Total 4200 · GA SPECIAL OFFERINGS	16,564.59	18,895.97	-2,331.38	-12.3%
Total 4000 · REVENUES	32,084.08	37,563.36	-5,479.28	-14.6%
4300 · PRESBY SPECIAL OFFERINGS				
4301 · Angel Mission Free Store	0.00	0.00	0.00	0.0%
4302 · Presbytery Point Camp	0.00	428.00	-428.00	-100.0%
4303 · Campus ministry	2,369.78	0.00	2,369.78	100.0%
4309 · Synod of the Covenant	0.00	1,182.93	-1,182.93	-100.0%
Total 4300 · PRESBY SPECIAL OFFERINGS	2,369.78	1,610.93	758.85	47.1%
Total Income	34,453.86	39,174.29	-4,720.43	-12.1%
Expense				
4500 · Accounts Payable	0.00	0.00	0.00	0.0%
5000 · EXPENSES				
5100 · BASIC MISSION				
5101 · Presbytery Basic Mission	0.00	0.00	0.00	0.0%
5102 · GA Basic Mission	3,510.37	5,787.34	-2,276.97	-39.3%
5103 · Synod Basic Mission	1,234.59	1,377.32	-142.73	-10.4%
Total 5100 · BASIC MISSION	4,744.96	7,164.66	-2,419.70	-33.8%
5150 · PEACEMAKING				
5151 · Presbytery peacemaking	28.13	275.50	-247.37	-89.8%
5152 · GA peacemaking	56.25	551.01	-494.76	-89.8%
5153 · Synod peacemaking	209.46	275.49	-66.03	-24.0%
Total 5150 · PEACEMAKING	293.84	1,102.00	-808.16	-73.3%
5200 · GA SPECIAL OFFERING GRANTS				
5201 · One Great Hour of Sharing	4,729.99	0.00	4,729.99	100.0%
5203 · Christmas Joy	10,370.00	11,291.04	-921.04	-8.2%
5204 · Hunger	19.60	0.00	19.60	100.0%
5206 · Pentecost	220.00	406.00	-186.00	-45.8%
5207 · Theological Education	675.00	1,555.00	-880.00	-56.6%
5208 · Other validated giving	550.00	1,200.00	-650.00	-54.2%
5209 · Disaster	0.00	1,950.00	-1,950.00	-100.0%
Total 5200 · GA SPECIAL OFFERING GRANTS	16,564.59	16,402.04	162.55	1.0%
Total 5000 · EXPENSES	21,603.39	24,668.70	-3,065.31	-12.4%
5300 · PRESBY SPECIAL OFFERING GRANTS				
5301 · Angel Mission Free Store	4,000.00	4,000.00	0.00	0.0%
5302 · Presbytery Point Camp	11,666.68	12,094.68	-428.00	-3.5%

	Jan - Apr 21	Jan - Apr 20	\$ Change	% Change
5303 · Campus ministry				
5331 · Northern MI University	2,984.60	2,875.00	109.60	3.8%
5332 · Bay De Noc	1,750.00	1,750.00	0.00	0.0%
5333 · Lake State/Anchor Achor	1,650.00	2,714.00	-1,064.00	-39.2%
Total 5303 · Campus ministry	6,384.60	7,339.00	-954.40	-13.0%
5304 · Presbyterian Women grants	-109.60	0.00	-109.60	-100.0%
5305 · Congregation grant expense	0.00	1,000.00	-1,000.00	-100.0%
Total 5330 · PRESBY SPECIAL OFFERING GRA...	21,941.68	24,433.68	-2,492.00	-10.2%
7102 · Transfer to / from, Operating F	-6,200.00	-13,064.00	6,864.00	52.5%
Total Expense	37,345.07	36,038.38	1,306.69	3.6%
Net Income	-2,891.21	3,135.91	-6,027.12	-192.2%

**Basic Mission & Directed Offerings
Profit & Loss Budget vs. Actual
January through April 2021**

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Income				
4000 · REVENUES				
4100 · BASIC MISSION				
4101 · Presbytery Basic Mission	11,223.36	28,000.00	-16,776.64	40.1%
4102 · GA Basic Mission	2,949.04	-5,250.00	8,199.04	-56.2%
4103 · Synod Basic Mission	1,234.59	-1,750.00	2,984.59	-70.5%
4100 · BASIC MISSION - Other	0.00	35,000.00	-35,000.00	0.0%
Total 4100 · BASIC MISSION	15,406.99	56,000.00	-40,593.01	27.5%
4150 · PEACEMAKING				
4151 · Presbytery peacemaking	28.13			
4152 · GA peacemaking	56.25			
4153 · Synod peacemaking	28.12			
Total 4150 · PEACEMAKING	112.50			
4200 · GA SPECIAL OFFERINGS				
4201 · One Great Hour of Sharing	4,729.99			
4203 · Christmas Joy	10,370.00			
4204 · Hunger	19.60			
4206 · Pentecost	220.00			
4207 · Theological Education	675.00			
4208 · Other validated giving	550.00			
Total 4200 · GA SPECIAL OFFERINGS	16,564.59			
Total 4000 · REVENUES	32,084.08	56,000.00	-23,915.92	57.3%
4300 · PRESBY SPECIAL OFFERINGS				
4303 · Campus ministry	2,369.78			
Total 4300 · PRESBY SPECIAL OFFERINGS	2,369.78			
Total Income	34,453.86	56,000.00	-21,546.14	61.5%
Expense				
4400 · SYNOD SPECIAL GRANT				
4401 · Synod campus minisatry grant	0.00	1,000.00	-1,000.00	0.0%
Total 4400 · SYNOD SPECIAL GRANT	0.00	1,000.00	-1,000.00	0.0%
4500 · Accounts Payable	0.00			
5000 · EXPENSES				
5100 · BASIC MISSION				
5102 · GA Basic Mission	3,510.37			
5103 · Synod Basic Mission	1,234.59			
Total 5100 · BASIC MISSION	4,744.96			
5150 · PEACEMAKING				
5151 · Presbytery peacemaking	28.13			
5152 · GA peacemaking	56.25			
5153 · Synod peacemaking	209.46			
Total 5150 · PEACEMAKING	293.84			
5200 · GA SPECIAL OFFERING GRANTS				
5201 · One Great Hour of Sharing	4,729.99			
5203 · Christmas Joy	10,370.00			
5204 · Hunger	19.60			
5206 · Pentecost	220.00			
5207 · Theological Education	675.00			
5208 · Other validated giving	550.00			
Total 5200 · GA SPECIAL OFFERING GRANTS	16,564.59			
Total 5000 · EXPENSES	21,603.39			
5330 · PRESBY SPECIAL OFFERING GRANTS				
5301 · Angel Mission Free Store	4,000.00	12,000.00	-8,000.00	33.3%
5302 · Presbytery Point Camp	11,666.68	35,000.00	-23,333.32	33.3%
5303 · Campus ministry				

Basic Mission & Directed Offerings Profit & Loss Budget vs. Actual January through April 2021

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
5331 · Northern MI University	2,984.60	11,500.00	-8,515.40	26.0%
5332 · Bay De Noc	1,750.00	7,000.00	-5,250.00	25.0%
5333 · Lake State/Anchor Achor	1,650.00	60.00	1,590.00	2,750.0%
Total 5303 · Campus ministry	6,384.60	18,560.00	-12,175.40	34.4%
5304 · Presbyterian Women grants	-109.60			
5305 · Congregation grant expense	0.00	3,000.00	-3,000.00	0.0%
5306 · Theological education grants	0.00	200.00	-200.00	0.0%
Total 5330 · PRESBY SPECIAL OFFERING GRAN...	21,941.68	68,760.00	-46,818.32	31.9%
7102 · Transfer to / from, Operating F	-6,200.00	-45,700.00	39,500.00	13.6%
Total Expense	37,345.07	24,060.00	13,285.07	155.2%
Net Income	-2,891.21	31,940.00	-34,831.21	-9.1%

Presbytery of Mackinac
Balance Sheet - Restricted Fund
As of April 30, 2021

	Apr 30, 21
ASSETS	
Current Assets	
Checking/Savings	
1113 · Investment & Loan Money Market	206,221.18
Total Checking/Savings	206,221.18
Total Current Assets	206,221.18
Other Assets	
1201 · Investment & Loan CD	57,653.57
1300 · Investments Presbyterian Foud.	
1351 · Campus Ministry Fund	42,746.68
1352 · Marilu VanDam	37,134.23
1353 · R. Walstrom/Boline, church dev.	90,056.90
1354 · Mawby Fund	1,657.64
Total 1300 · Investments Presbyterian Foud.	171,595.45
1400 · New Covenant Mutual Funds	
1421 · Campus Ministry	16,510.56
1422 · Church Development	94,300.03
1423 · Presbytery Point Endowment	7,047.69
1424 · Faith Journey	1,467.48
Total 1400 · New Covenant Mutual Funds	119,325.76
Total Other Assets	348,574.78
TOTAL ASSETS	554,795.96
LIABILITIES & EQUITY	
Equity	
3000 · Unrestricted net assets	
3010 · Unrestricted net assets	91,976.51
3030 · U / R net assets, designated	
3031 · U / R designated church dev.	30,806.32
3032 · U / R designated, missions	6,973.46
Total 3030 · U / R net assets, designated	37,779.78
Total 3000 · Unrestricted net assets	129,756.29
3040 · Temp. restricted net assets	
3033 · T / R, campus ministry	51,690.56
3034 · T / R, church development	170,394.38
3035 · T / R, Presby. Point Camp	5,169.95
3036 · T / R, Faith Journey Fund	1,450.36
3037 · T / R, Marilu VanDam	14,811.40
3038 · T / R, COM Emergency Fund	10,244.33
3039 · T/R, Peacemaking	7,671.95
3046 · T / R, Prep for Ministers & CLP	2,186.06
3048 · T / R, Missionary in residence	1,428.82
3049 · T/R, mission committee	2,491.69
Total 3040 · Temp. restricted net assets	267,539.50
3050 · Perm. restircted net assets	
3051 · P / R, campus ministry	43,134.84
3052 · P R, Marilu VanDam	37,471.44
3053 · P / R, Walstrom/Boline, church	90,874.70
3054 · P / R, Mawby fund	1,672.70
Total 3050 · Perm. restircted net assets	173,153.68
Net Income	-15,653.51
Total Equity	554,795.96
TOTAL LIABILITIES & EQUITY	554,795.96

Presbytery of Mackinac
Profit & Loss - Restricted Fund
 January through April 2021

	Jan - Apr 21
Income	
4000 · Undesignated revenues	
4002 · Investment income	
4050 · Interest Income - Federated Fnd	0.00
4051 · Interest Income, Money Market	4.65
4002 · Investment income - Other	8.46
Total 4002 · Investment income	13.11
Total 4000 · Undesignated revenues	13.11
4100 · Designated revenues	
4120 · Mission Committee	
4124 · Peacemaking Fund	28.13
Total 4120 · Mission Committee	28.13
Total 4100 · Designated revenues	28.13
4250 · Unrealized gain/loss NCMF inves	
4251 · Campus ministry	491.17
4252 · Church development	2,805.30
4253 · Presby Point Camp	209.66
4254 · Faith Journey	17.12
Total 4250 · Unrealized gain/loss NCMF inves	3,523.25
4270 · Investment Income, PF	
4275 · Roma Walstrom / Boline	0.00
Total 4270 · Investment Income, PF	0.00
Total Income	3,564.49
Gross Profit	3,564.49
Expense	
5001 · Grant expense	
5007 · Church deve't mission grants	19,218.00
Total 5001 · Grant expense	19,218.00
Total Expense	19,218.00
Net Income	-15,653.51