

ATTACHMENT A - Treasurer's Report

Treasurer's Annual Report The Presbytery of Lake Huron For Year Ended December 31, 2011

INTRODUCTION

The accounts of the Presbytery are maintained in accordance with the balanced-fund principal of accounting. Transactions pertaining to specific functions have been classified in self-balancing funds. The receipts and disbursements of the various funds have been recorded on a modified cash basis; a combination of cash basis and accrual basis financial reporting.

PAGE THREE

Page three is the Statement of Receipts, Disbursements and Changes in Net Assets for each of the presbytery's funds. Each fund has a Net Asset Balance that is equal to the assets of the fund less any liabilities. As of the end of 2011 the Presbytery has only the loan for the building of the presbytery office as a liability. And that is being repaid through the budget.

The first fund shown, the Unified Fund is where our budget is lodged; where loans can be granted to churches; and where there are numerous designated use accounts held for a variety of purposes. The net assets available as of 12/31/11 decreased by about 3 percent compared to 12/31/10. This is due to using a preapproved amount from our investments to balance the budget and by utilizing \$10,500 for a new copier/printer. The second fund is the Bicentennial Fund. In 2011 the Presbytery approved returning to First Church-Flint the amount it had contributed to the Bicentennial Fund many years ago for a project that never came to fruition. The last fund is the Capital Fund which is a combination of the depreciated equipment, furnishings, and the presbytery office wing, less the liability of the loan we owe ourselves for the cost of the building.

PAGE FOUR

Page four is the combined Statement of Assets and Net Assets for the presbytery. You will find in this report the balance of cash and investments for each fund, and other types of assets and liabilities categorized by fund. During 2011 the cash and investments of the Presbytery decreased by nearly 8 percent due to drawing on our reserves to balance the budget, returning Bicentennial Funds to First-Flint, granting a loan to First-Beaverton and buying a copier/printer. Our note receivables and land contracts balance decreased due to the timely payments of all churches with loans or land contracts.

PAGE FIVE

At the top of page five is a table itemizing the distribution of cash and investments per financial institution and the rates of return as of 12/31/11. The distribution from investments used to support the budget amounted to roughly \$48,830 of the \$71,767 allowed by the Presbytery's spending formula.

At the bottom of page five is a report that shows how cash reserves are distributed within the Unified Fund. An amount of \$150,000 is set aside for cash flow purposes and to pay synod and general assembly per capita in the event that a church does not. In 2011 there were three churches that did not pay per capita in full so their share of Synod and General Assembly per capita was paid from presbytery funds. This amounted to \$3,461. There are designated use accounts totaling \$517,905 itemized on page six. There are undesignated cash reserves of \$555,943, approximately at the same level as 2010. If the presbytery needs to amend the

budget by creating a new line item mid-year, most often the funds to cover these new items come from the unified fund undesignated reserves. If there is unspent income at the end of the year these funds revert to undesignated cash reserves that the presbytery can decide to use for a variety of purposes at a later date.

PAGE SIX

Page six shows the activity that flowed through each designated use account.

PAGES SEVEN THROUGH TEN

Page seven is the Per Capita Apportionment report.

Page eight is a report showing each individual church's Basic Mission Giving. Basic Mission supports the budgets of Presbytery, Synod and General Assembly. In 2011 there were two churches who gave to Basic Mission who had not pledged; and four other churches that were able to exceed their Basic Mission pledges. That activity is shown on page eight. Page nine shows individual churches giving to Special Offerings, Theological Fund, Two Coins, etc. Compared to 2010: Basic Mission Giving was down by \$20,267; giving to Special Offerings increased by \$22,513; and Disaster/Relief Assistance decreased by \$14,104.

PAGES ELEVEN THROUGH FOURTEEN

Pages 11-14 show the income, transfers, and disbursements of the Unified Budget. This is a combined budget for the presbytery's operations and mission. It is supported primarily by three streams of income: basic mission pledges, per capita apportionments and an investment distribution based on a spending formula. There are a few other sources of income listed in detail on page 12. In 2011 per capita was collected from all but three churches in the Presbytery. The pay-up for basic mission exceeded commitments made; but did not reach the level on which the budget was based when it was created in 2009. Overall Basic Mission Giving continues to decrease. From 2010 to 2011 it decreased by nearly \$20,267 or eight percent. Bottom line is due to committees' unspent budgeted funds and the commitment of churches to fulfill their pledges and the six churches who gave extra, we used only 68 percent of the investment distribution to balance the budget. This is shown on the bottom of page 11.

If you have any questions or comments please do not hesitate to contact me either by phone (800-621-6905, ext. 3) or by email at adrapp@presbylh.org.

Respectfully submitted,

Andrea K. Drapp
Business Manager/Treasurer

**PRESBYTERY OF LAKE HURON
UNAUDITED TREASURER'S REPORT
FOR PERIOD ENDED
December 31, 2011**

Statement of Receipts, Disbursements and Changes in Net Assets

UNIFIED FUND NET ASSETS 1/1/11	2,137,998.20
RECEIPTS for Budget	655,120.35
RECEIPTS: Designated use accounts	182,164.05
LESS DISBURSEMENTS of Budget	-674,433.24
LESS DISBURSEMENTS: Designated use accounts	-219,655.89
UNIFIED FUND NET ASSETS AVAILABLE 12/31/11	2,081,193.47
<hr/>	
BICENTENNIAL FUND NET ASSETS 1/1/11	60,966.69
Interest	490.75
Unrealized gain	114.98
Less funds returned to Flint-First	-61,572.42
BICENTENNIAL FUND NET ASSETS AS OF 12/31/11	0.00
<hr/>	
CAPITAL FUND NET ASSETS 1/1/11	-32,327.97
RECEIPTS: principal payment	5,371.31
DEPRECIATION: 2010	-8,940.00
RECOGNITION OF CAPITAL ASSET PURCHASES	17,000.50
CAPITAL FUND NET ASSETS AS OF 12/31/11	-18,896.16

PRESBYTERY OF LAKE HURON
Combined Statement of Assets and Net Assets December 31, 2011

	Unified Fund	Bicentennial Fund	Capital Fund	Total
ASSETS				
Cash and investments	1,292,260.22			1,292,260.22
Note receivables and land contract:				
Korean Church of Saginaw	12,116.39			12,116.39
Presbytery construction loan	205,818.35			205,818.35
First Church, Beaverton (2011)	7,722.84			7,722.84
Korean American PC of the Bible	8,765.99			8,765.99
Clergy loan	1,325.00			1,325.00
Holly Presbyterian Church	17,393.12			17,393.12
Church Without Walls	26,721.12			26,721.12
Grace Cathedral Community Church	175,158.15			175,158.15
Trinity Construction Loan Receivable (Presbytery)	133,912.29			133,912.29
total note receivables & land contract	588,933.25			588,933.25
Trinity UPC property	200,000.00			200,000.00
Presbytery office equipment & building			186,922.19	186,922.19
TOTAL ASSETS	2,081,193.47		186,922.19	2,268,115.66
LIABILITY AND NET ASSETS AVAILABLE				
Note payable			205,818.35	205,818.35
Net assets available	2,081,193.47		(18,896.16)	2,062,297.31
COMBINED NET ASSETS	2,081,193.47		186,922.19	2,268,115.66

**Presbytery of Lake Huron
Designated Use Accounts Summary
As of December 31, 2011**

ACCT #	DESIGNATED USE ACCOUNTS	Balance	YTD	YTD	Ending Balance
		1/1/2011	Receipts	Disbursements	12/31/2011
21010	Preparation for Ministry Fund (CPM)	37,925.68	1,791.72	16,500.00	23,217.40
21310	Unrealized gain/loss (CPM)	5,336.80	3,721.02	3,887.91	5,169.91
21020	Hunger/Peace/Justice (CT)	6,068.92		800.00	5,268.92
21025	CRE registration fees (COM)	168.00	250.00	300.00	118.00
21030	Presbytery Disaster Relief Fund (CT)	7,953.06			7,953.06
21040	Resource Center (CT)	3,621.80			3,621.80
21045	PyungBuk Presbytery Partnership (CT)	1,910.24			1,910.24
21046	PyungBuk Partnership - Bay City First (CT)	168.07	400.00		568.07
21060	Two-Coins-a-Meal (CT)	0.00	7,499.03	3,199.82	4,299.21
21080	COM: Assistance & Emergency (COM)	61,362.07	3,200.00	5,400.00	59,162.07
21110	Synod Higher Ed. Grant (CT)	19,247.01		10,000.00	9,247.01
21150	Response Coordination Team Pool (COM)	366.10			366.10
21170	New Church Development Seed Money (CT)	34,367.13			34,367.13
21190	Youth Triennium Scholarships (CT)	1,898.45	3,000.00		4,898.45
21200	Trustees legal fund (TRU)	2,000.00			2,000.00
21250	Restoring Creation Enabler (CT)	400.00			400.00
21280	Hunger Action Enabler Grant (CT)	1,018.35			1,018.35
21390	Professional Misconduct Fund (COM)	30,000.00	4,140.00	5,600.00	28,540.00
21420	Technology grants for churches (CT)	6,846.65			6,846.65
21475	GA & Synod grant holding account	3,303.05		3,303.05	0.00
21480	Developing Disciples (CT)	26,150.00			26,150.00
21485	Restricted gift for church loans (TRU)	25,586.24			25,586.24
21486	Proceeds from the Shelley Trust (TRU)	91,328.14	40.95	125.58	91,243.51
21494	Presbytery Peacemaking Offering (CT)	6,267.39	1,211.40	4,000.00	3,478.79
21497	Evangelism Event (CT)	8,927.95			8,927.95
21500	GA participation (CT)	4,013.45		1,300.00	2,713.45
21505	Marlette First & Second CRE (COM)	6,659.69	30,140.00	34,697.73	2,101.96
21506	Clergy grant (COM)	1,838.47		1,838.47	0.00
21507	Clean Water in the Congo (Fenton 1st Project)	0.00	2,430.65		2,430.65
21508	Copyright Compliance Event	0.00	2,000.00		2,000.00
	TOTALS	394,732.71	59,824.77	90,952.56	363,604.92
21335	Unrealized gain/loss (Unified Fund)	160,663.96	122,339.28	128,703.33	154,299.91
	GRAND TOTALS	555,396.67	182,164.05	219,655.89	517,904.83
KEY:					
COM	Committee on Ministry				
CPM	Committee on Preparation for Ministry				
CT	Coordinating Team				
PER	Personnel Team				
TRU	Board of Trustees				

Church-by-Church Per Capita Apportionment Report Through December 31, 2011

PIN	CITY, CHURCH	MBR	PER CAPITA	PAID AS OF	(COLLECTED)/
		12/31/2009	TOTAL	12/31/2011	UNCOLLECTED
3357	Alma, Eastminster	33	734.25	734.25	-
3328	Alma, First	290	6,452.50	6,452.50	-
3331	Bay City, First	622	13,839.50	13,839.50	-
3332	Bay City, Memorial	42	934.50	934.50	-
3333	Bay City, Westminster	440	9,790.00	9,790.00	-
3334	Beaverton, First	77	1,713.25	1,778.00	(64.75)
3335	Birch Run, First of Taymouth	219	4,872.75	4,872.75	-
3336	Breckenridge, Emerson	35	778.75	778.75	-
3202	Caro, First	83	1,846.75	1,846.75	-
3203	Cass City, First	77	1,713.25	1,713.25	-
3235	Cass City, Fraser	38	845.50	845.50	-
3204	Croswell, First	154	3,426.50	3,426.50	-
1424	Davison, St. Andrew's	138	3,070.50	3,070.50	-
3205	Deckerville, First	65	1,446.25	1,446.25	-
3222	Elkton, Chandler	24	534.00	534.00	-
3207	Fairgrove, First	78	1,735.50	Not able to pay	1,735.50
3208	Fenton, First	473	10,524.25	10,524.25	-
3209	Fenton, Tyrone	56	1,246.00	1,246.00	-
3211	Flint, First	1,686	37,513.50	37,513.50	-
12220	Flint, Trinity United	186	4,138.50	2,758.98	1,379.52
10704	Flint, Unity	67	1,490.75	1,490.75	-
3206	Flushing, Flushing	275	6,118.75	6,118.75	-
3240	Grand Blanc, Kirkridge	137	3,048.25	3,048.25	-
11891	Grand Blanc, Korean American	38	845.50	845.50	-
3219	Harbor Beach, First	36	801.00	801.00	-
3220	Holly, Holly	119	2,647.75	2,647.75	-
10627	Houghton Lake, Kirk of the Lk	50	1,112.50	1,112.50	-
3341	Ithaca, First	94	2,091.50	2,091.50	-
3342	Ithaca, Lafayette	10	222.50	222.50	-
3221	Kinde, First	66	1,468.50	1,490.75	(22.25)
3223	Lapeer, First	383	8,521.75	3,743.81	4,777.94
3224	Linden, Linden	328	7,298.00	7,298.00	-
3225	Marlette, First	66	1,468.50	1,468.50	-
3227	Marlette, Second	93	2,069.25	2,069.25	-
1427	Midland, Chapel Lane	350	7,787.50	7,787.50	-
3344	Midland, Memorial	1,142	25,409.50	25,409.50	-
3345	Mt. Pleasant, First	257	5,718.25	5,718.25	-
3348	Rosebush, Rosebush	85	1,891.25	1,891.25	-
9647	Saginaw, Countryside Trinity	106	2,358.50	2,358.50	-
3349	Saginaw, First	439	9,767.75	9,767.75	-
11142	Saginaw, Korean	58	1,290.50	1,290.50	-
3354	Saginaw, Second	380	8,455.00	8,455.00	-
3352	Saginaw, Warren Ave.	109	2,425.25	2,425.25	-
3232	Sandusky, Sandusky	135	3,003.75	3,003.75	-
3233	Swartz Creek, Mundy	52	1,157.00	1,157.00	-
11307	Tawas, Tawas Area	155	3,448.75	3,448.75	-
3343	Twining, First of Maple Ridge	27	600.75	600.75	-
3234	Ubly, First	42	934.50	934.50	-
3236	Vassar, First	249	5,540.25	5,540.25	-
3237	Yale, First	112	2,492.00	2,492.00	-
	Totals	10,276	228,641.00	220,835.04	7,805.96

**2011 Basic (Shared and Directed) Mission Commitments
Pay-ups as of December 31, 2011**

		MBRS	2011	Pd as of	%	\$/Mbr
PIN	CITY, CHURCH	12/31/2010	Commitment	12/31/2011	paid	actual
3357	Alma, Eastminster*	30	100	600	600.00%	20.00
3328	Alma, First	281	2,500	2,500	100.00%	8.90
3331	Bay City, First	634	0	0	0	0.00
3332	Bay City, Memorial	40	1,000	0	0.00%	0.00
3333	Bay City, Westminster	423	11,433	11,433	100.00%	27.03
3334	Beaverton, First	53	3,000	3,000	100.00%	56.60
3335	Birch Run, First of Taymouth	219	1,000	1,000	100.00%	4.57
3336	Breckenridge, Emerson	32	100	100	100.00%	3.13
3202	Caro, First	77	0	2,500	0	32.47
3203	Cass City, First	78	2,400	2,400	100.00%	30.77
3235	Cass City, Fraser	38	1,025	1,025	0	26.97
3204	Croswell, First	148	2,500	2,500	100.00%	16.89
1424	Davison, St. Andrew's	137	9,000	10,097	112.19%	73.70
3205	Deckerville, First	64	600	600	100.00%	9.38
3222	Elkton, Chandler	21	0	0	0	0.00
3207	Fairgrove, First	78	550	0	0.00%	0.00
3208	Fenton, First	476	15,000	15,000	100.00%	31.51
3209	Fenton, Tyrone	51	800	800	100.00%	15.69
3211	Flint, First	1660	56,500	56,500	100.00%	34.04
12220	Flint, Trinity United	171	0	0	0	0.00
3206	Flushing, Flushing	266	3,450	3,450	100.00%	12.97
3240	Grand Blanc, Kirkridge*	144	3,600	4,600	127.78%	31.94
11891	Grand Blanc, Korean-American	30	200	0	0.00%	0.00
3219	Harbor Beach, First	35	1,200	1,200	100.00%	34.29
3220	Holly, Holly	113	600	600	100.00%	5.31
10627	Houghton Lake, Kirk of the Lk	48	300	250	83.33%	5.21
3341	Ithaca, First	97	1,300	1,300	100.00%	13.40
3342	Ithaca, Lafayette	10	0	0	0	0.00
3221	Kinde, First	51	2,000	2,000	100.00%	39.22
3223	Lapeer, First	379	2,400	1,718	71.58%	4.53
3224	Linden, Linden	333	1,500	3,000	200.00%	9.01
3225	Marlette, First	66	1,800	1,800	100.00%	27.27
3227	Marlette, Second	93	3,000	3,000	100.00%	32.26
1427	Midland, Chapel Lane	297	13,000	13,750	105.77%	46.30
3344	Midland, Memorial	1147	60,436	60,436	100.00%	52.69
10704	Mt. Morris, Unity	69	3,000	3,000	100.00%	43.48
3345	Mt. Pleasant, First*	249	2,000	2,000	100.00%	8.03
3348	Rosebush, Rosebush	72	3,000	3,000	100.00%	41.67
11700	Saginaw, Countryside Trinity	86	0	0		0.00
3349	Saginaw, First	444	0	0		0.00
11142	Saginaw, Korean	57	3,000	3,000	100.00%	52.63
3354	Saginaw, Second	372	4,000	4,000	100.00%	10.75
3352	Saginaw, Warren Ave.	104	2,975	3,975	133.61%	38.22
3232	Sandusky, Sandusky	125	0	0		0.00
3233	Swartz Creek, Mundy	53	1,250	1,250	100.00%	23.58
11307	Tawas, Tawas Area	152	0	5,000		32.89
3343	Twining, First of Maple Ridge	23	500	500	100.00%	21.74
3234	Ubly, First	42	0	0		0.00
3236	Vassar, First	267	6,000	6,000	100.00%	22.47
3237	Yale, First	112	0	0		0.00
	Grand total	10,047	228,019	238,884	104.76%	
	*includes prior year's giving					

**Church-by-Church Special Offerings and other giving Report
Through December 31, 2011**

CHURCH	YTD Total	OGHS	PEACE	CHRISTMAS		TWO		THEO ED	OTHER
				JOY	PENTECOST	COINS	DISASTER		
Alma, Eastminster	101			91		10			
Alma, First	6,157	1,607	522	1,725	441	676	1,185		
Bay City, First	10,500	10,500							
Bay City, Memorial	0								
Bay City, Westminster	7,024	2,120	269	1,276	433	326	2,500	100	
Beaverton, First	1,250	468	278				250	255	
Birch Run, First of Taymouth	0								
Breckenridge, Emerson	149	53		55	41				
Caro, First	305		105					200	
Cass City, First	546	99		420			18		9
Cass City, Fraser	125			125					
Croswell, First	745	745							
Davison, St. Andrew's	2,543	1,340	394	809					
Deckerville, First	1,056	163	19	322	97		455		
Elkton, Chandler	961	137	86	585	59		94		
Fairgrove, Fairgrove	420	420							
Fenton, First	6,440	2,200		1,692	754		545	1,249	
Fenton, Tyrone Community	581	189					392		
Flint, First	2,203	2,103					100		
Flint, Trinity	1,961						1,961		
Flint, Unity	0								
Flushing, Flushing	6,858	1,150	178	995	280	1,919	2,335		
Grand Blanc, Kirkridge	2,258		480	783		543	452		
Grand Blanc, Korean-American	0								
Harbor Beach, First	999	330			469			200	
Holly, Holly	1,222	692		530					
Houghton Lk, Kirk of the Lakes	538	365	86		87				
Individual gifts	200	100					100		
Ithaca, First	1,013	735		278					
Ithaca, Lafayette	0								
Kinde, First	1,693	303	202	267	171	70	354	325	
Lapeer, First	1,679	613				1,065			
Linden, Linden	2,473	926		1,543		5			
Marlette, First	830	345	230	122	84	49			
Marlette, Second	2,451	500	450	251	250		1,000		
Midland, Chapel Lane	8,025	2,312	491	2,892	446	1,585		300	
Midland, Memorial	18,337	7,047	1,005	6,425	1,676	1,383			800
Mt. Pleasant, First	2,173	737	329	330	243	534			
Rosebush, Rosebush	714	214	37	230		232			
Saginaw, Countryside Trinity	422	200	95	128					
Saginaw, First	2,464	1,031	540	634			260		
Saginaw, Korean	307					307			
Saginaw, Second	8,397	3,478	982	1,594	393		700		1,250
Saginaw, Warren Avenue	2,210	664	428	621		497			
Sandusky, Sandusky	0								
Swartz Creek, Mundy	0								
Tawas, Tawas Area	1,998	915	137			676	270		
Twining, First of Maple Ridge	0								
Uby, First	0								
Vassar, First	0								
Yale, First	140	140							
TOTALS	110,468	44,942	7,342	24,723	5,925	9,877	12,972	2,629	2,059

**Presbytery Mission Treasury Service Summary
For Year Ended December 31, 2011**

Receipts from churches, groups, individuals		349,352.77
Disbursements:		
Basic Mission		
General Assembly - shared	77,514.89	
General Assembly - directed	3,416.00	
Synod - shared	6,189.23	
Presbytery - shared	151,714.22	
Presbytery - directed	50.00	
Total basic mission support		238,884.34
Special Offerings		
One Great Hour of Sharing	44,942.19	
Christmas Joy	24,722.69	
Peacemaking	7,341.98	
Pentecost	5,925.00	
Two Coins a Meal:		
FIEC feeding program (Costa Rican partners)	7,461.35	
Presbyterian Hunger Program	2,724.41	
Total offerings		93,117.62
Disaster/Relief Assistance		
Presbyterian Disaster Assistance	11,919.81	
Blanket Sunday	1,052.00	
Total disaster/relief		12,971.81
Other		
Theological Education Fund	2,629.00	
Extra Commitment Projects	1,250.00	
The Heifer Project	500.00	
Total other giving		4,379.00
TOTAL DISBURSEMENTS		349,352.77

Presbytery of Lake Huron
Statement of Income and Disbursements
Unaudited - Unified Fund Budget Snapshot
From January - December 2011

	Total Budget \$ - Original	Actual YTD	Budget Remaining	% of Original Budget Received (used)
RECEIPTS				
Per Capita	\$228,641	\$220,835	-\$7,806	97%
Basic mission	254,600	238,884	-15,716	94%
Joy Fund	11,800	14,018	2,218	119%
PW of Lake Huron Presbytery	1,500	1,364	-136	91%
Investment distribution (see note below)	71,767	37,950	-33,817	53%
Prep for Ministry Fund transfer	16,500	16,500	0	100%
Commissioned Lay Pastor transfer	300	300	0	100%
GA/Synod grants -After School Program	3,000	3,000	0	100%
Higher Education transfer	10,000	10,000	0	100%
Total Income	\$598,108	\$542,851	-\$55,257	91%

DISBURSEMENTS				
Personnel	\$236,189	\$220,101	\$16,088	93%
Committee on Prep for Ministry	25,500	23,207	2,293	91%
Committee on Ministry	25,665	13,523	12,142	53%
Coordinating Team	39,000	31,760	7,240	81%
Trustees	12,291	9,988	2,303	81%
Operations and Meetings	73,007	63,048	9,959	86%
GA & Synod Per Capita	100,191	100,191	0	100%
GA & Synod Mission	81,472	87,120	-5,648	107%
Equipment purchases capitalized	4,793	4,793	0	100%
Total Disbursements	\$598,108	\$553,731	\$44,377	93%

Excess disbursements over income (\$10,880)
(The additional \$7,087 needed to balance this budget was drawn from our investments within the amount approved through the spending formula.) Total used from investment distribution = \$48,830

**Presbytery of Lake Huron
Unified Fund Budget
From January - December 2011**

Acct #	Description	Total Budget \$ Original	Actual YTD	Budget Remaining	% of Budget to Actual
INCOME					
40100	Per Capita	228,641.00	220,835.04	-7,805.96	96.59
40200	GA Basic mission	73,834.00	80,785.89	6,951.89	109.42
40210	Synod Basic Mission	7,638.00	6,174.23	-1,463.77	80.84
40220	Presbytery Basic mission	173,128.00	151,424.22	-21,703.78	87.46
40225	Prior Year Pledge	0.00	500.00	500.00	0.00
40260	Joy Fund	11,800.00	14,017.77	2,217.77	118.79
40270	PW of Lake Huron Presbytery	1,500.00	1,364.08	-135.92	90.94
40280	Investment distribution	71,767.00	37,950.00	-33,817.00	52.88
40281	Prep for Ministry Fund transfer	16,500.00	16,500.00	0.00	100.00
40284	CRE transfer	300.00	300.00	0.00	100.00
40328	GA-Sandusky Church	1,000.00	1,000.00	0.00	100.00
40329	Synod-Sandusky Church	2,000.00	2,000.00	0.00	100.00
40334	Synod-higher educ.	10,000.00	10,000.00	0.00	100.00
	Sub-total income	598,108.00	542,851.23	-55,256.77	90.76
40350	Miscellaneous income	0.00	10,173.44	10,173.44	0.00
40370	Other MTS: Presbytery	0.00	300.00	300.00	0.00
40380	Other MTS: Synod	0.00	1,211.42	1,211.42	0.00
40390	Other MTS: GA	0.00	100,584.26	100,584.26	0.00
	TOTAL INCOME	598,108.00	655,120.35	57,012.35	109.53
DISBURSEMENTS					
General Presbyter:					
50080	Salary	46,932.00	46,932.00	0.00	100.00
50081	Housing allowance	19,508.00	19,508.00	0.00	100.00
50082	Pension/medical/disability due	20,929.00	20,928.60	-0.40	100.00
50083	Travel/business reimbursements	9,742.00	5,859.99	-3,882.01	60.15
50084	Continuing education	2,277.00	1,922.06	-354.94	84.41
	Total GP	99,388.00	95,150.65	-4,237.35	95.74
Business Manager/Treasurer:					
50121	Salary	39,917.00	39,917.00	0.00	100.00
50122	Fica/medi	3,054.00	2,888.24	-165.76	94.57
50123	Pension/medical/disability due	12,574.00	12,573.84	-0.16	100.00
50124	Travel reimbursement	1,479.00	842.16	-636.84	56.94
50125	Continuing education	1,693.00	1,375.98	-317.02	81.27
	Total Business Mgr/Treasurer	58,717.00	57,597.22	-1,119.78	98.09
Admin. Assistant:					
50131	Wages	12,687.00	9,871.95	-2,815.05	77.81
50132	Fica/medi	971.00	755.20	-215.80	77.78
50134	Continuing Education	500.00	0.00	-500.00	0.00
	Total Administrative Assistant	14,158.00	10,627.15	-3,530.85	75.06

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Acct #	Description	Total Budget \$ Original	Actual YTD	Budget Remaining	% of Budget to Actual
	Communication Mgr/Recording Clerk:				
50161	Wages	27,595.00	28,465.65	870.65	103.16
50162	Fica/medi	2,111.00	2,177.63	66.63	103.16
50163	Continuing Education	1,000.00	923.66	-76.34	92.37
	Total Comm Mgr/Recording Clerk	30,706.00	31,566.94	860.94	102.80
	Resource Center Director:				
50171	Salary	3,400.00	3,337.50	-62.50	98.16
50172	Fica/medi	261.00	255.35	-5.65	97.84
50174	APCE annual meeting	1,100.00	788.40	-311.60	71.67
	Total Resource Center Director	4,761.00	4,381.25	-379.75	92.02
	Stated Clerk:				
50221	Salary	15,661.00	15,661.00	0.00	100.00
50222	Fica/Medi	1,199.00	1,198.08	-0.92	99.92
50224	Travel/business reimbursements	2,100.00	2,158.75	58.75	102.80
	Total Stated Clerk	18,960.00	19,017.83	57.83	100.31
	Contracted positions:				
50233	Commissioned Lay Pastor Admini	6,000.00	0.00	-6,000.00	0.00
50234	Health Fair Coordinator	1,500.00	1,402.84	-97.16	93.52
50235	Contingency	1,999.00	356.70	-1,642.30	17.84
	Total Personnel	236,189.00	220,100.58	-16,088.42	93.19
	Preparation for Ministry (#104)				
50605	Annual Consultations & other	3,000.00	392.80	-2,607.20	13.09
50606	Career counseling	600.00	2,934.30	2,334.30	489.05
50608	Scholarships & Grants	16,500.00	16,500.00	0.00	100.00
50609	Midwest Career Center donation	400.00	400.00	0.00	100.00
50610	CRE Training Program	5,000.00	2,980.23	-2,019.77	59.60
	Preparation for Ministry Total	25,500.00	23,207.33	-2,292.67	91.01
	Committee on Ministry (#105)				
50701	Shared grants & emergency	7,000.00	4,674.30	-2,325.70	66.78
50703	Disciplinary procedure expense	2,500.00	1,401.43	-1,098.57	56.06
50704	Professional development-Clerg	8,540.00	4,459.20	-4,080.80	52.22
50707	Training	6,000.00	2,405.14	-3,594.86	40.09
50712	Clergy care & renewal	1,000.00	582.48	-417.52	58.25
50713	Percept/Vista contract	625.00	0.00	-625.00	0.00
	Committee on Ministry total	25,665.00	13,522.55	-12,142.45	52.69

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Acct #	Description	Total Budget \$ Original	Actual YTD	Budget Remaining	% of Budget to Actual
	Coordinating Team (#107)				
50903	Presbytery Resource Center	2,500.00	2,436.41	-63.59	97.46
50902	Sandusky-After School Program	5,000.00	5,000.00	0.00	100.00
50904	Camp Greenwood grant	2,500.00	2,500.00	0.00	100.00
50905	2013 Youth Triennium	3,000.00	3,000.00	0.00	100.00
50906	Alma Youth Mix grant	1,000.00	1,000.00	0.00	100.00
50907	Leadership Development	4,500.00	2,847.58	-1,652.42	63.28
50908	Health Concerns	700.00	422.47	-277.53	60.35
50909	Vision/dental referrals	2,300.00	0.00	-2,300.00	0.00
50910	IEPC Partnership	2,000.00	0.00	-2,000.00	0.00
50912	Alma College Chaplaincy	2,500.00	2,500.00	0.00	100.00
50913	CMU-Ecumenical Min. in Higher	5,000.00	5,000.00	0.00	100.00
50914	SVSU-Ecum. Min. in Higher Ed.	5,000.00	5,000.00	0.00	100.00
50995	CT meeting expenses	3,000.00	2,053.90	-946.10	68.46
	Coordinating Team total	39,000.00	31,760.36	-7,239.64	81.44
	Board of Trustees (#108)				
50312	Annual audit	6,100.00	5,900.00	-200.00	96.72
50313	Legal expenses	1,000.00	462.00	-538.00	46.20
50314	Insurance	5,191.00	3,626.00	-1,565.00	69.85
	Trustees total	12,291.00	9,988.00	-2,303.00	81.26
	Other (#110)				
51030	Presbytery meetings	3,000.00	160.00	-2,840.00	5.33
51033	Presbytery conferences	3,000.00	2,738.91	-261.09	91.30
51031	Presbytery Office	34,900.00	31,284.98	-3,615.02	89.64
51032	Publications & website	10,000.00	3,241.78	-6,758.22	32.42
51034	Standing units administrative	6,500.00	5,323.90	-1,176.10	81.91
51036	Participation in G.A.	1,200.00	1,200.00	0.00	100.00
51040	Permanent Judicial Commission	100.00	0.00	-100.00	0.00
51404	G.A. per cap	66,794.00	66,794.00	0.00	100.00
51405	Synod per cap	33,397.00	33,397.00	0.00	100.00
51406	G.A. Basic mission	73,834.00	80,930.89	7,096.89	109.61
51407	Synod Basic Mission	7,638.00	6,189.23	-1,448.77	81.03
51408	Prior Year's Pledge Disburseme	0.00	0.00	0.00	0.00
51409	Loan interest payment	13,728.00	13,727.33	-0.67	100.00
51410	Loan principal payment	5,372.00	5,371.31	-0.69	99.99
	Budget sub-total	598,108.00	548,938.15	-49,169.85	91.78
52002	Non-budgeted expenditures	0.00	6,398.91	6,398.91	0.00
52004	Other MTS: Presbytery	0.00	300.00	300.00	0.00
52005	Other MTS: Synod	0.00	1,211.42	1,211.42	0.00
52006	Other MTS: GA	0.00	100,584.26	100,584.26	0.00
52009	Transfer Out	0.00	17,000.50	17,000.50	0.00
	Grand total	598,108.00	674,433.24	76,325.24	112.76