

Narrative Report
Yellowstone Presbytery
Budget & Finance
November 2-3 Presbytery Meeting

Our report has four attachments, which serve to supplement this narrative. The attachments are:

- 1) September 30, 2018 Treasurer's report (composed of three separate files.) It is presented for informational purposes only
- 2) 2019 Proposed budget (one file.) Budget & Finance also submits the following action items.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the 2019 budget.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the following 2019 Per Capita amounts:

Presbytery	\$41.55
Synod	3.50
GA	<u>8.95</u>
Total	\$54.00
	=====

For informational purposes, the 2018 per capita breakdown is presented below:

Presbytery	\$40.77
Synod	3.50
GA	<u>7.73</u>
Total	\$52.00
	=====

Additional information:

The proposed total per capita amount represents a \$2.00 increase from 2018, \$1.22 of which represents an increase in the General Assembly portion of the total. This is the third consecutive year per capita has been raised after several years during which it was unchanged. Yellowstone Presbytery saw a 75 member decrease during the past year, 60 members the year before, and a 200 member decrease the year before that (membership as of 12/31/2017 is now 1,621.) The Leadership Cabinet does not take these increases lightly, but in the face of the decreased enrollment we feel we have no alternative. Compounding this trend is the reduced amount of block grant funds provided by the Synod. During 2018 the Synod of the Rockies will

have sent us \$19,515, however, that amount will go to zero in 2019. The Leadership Cabinet feels that it is important to begin replacing that revenue stream through various measures including per capita.

The Leadership Cabinet recognizes that we preside over a vibrant, loving community of disciples. The vastness of our geography coupled with declining enrollment, pulpit vacancies, and theological challenges all combine to stretch our resources thin. Yet we persevere and place considerable reliance on volunteers within the bounds of the Presbytery. We are also grateful that individuals as well as congregations contribute funds on top of the per capita amounts to help keep the lights on and the machinery humming. This machinery then provides resources for congregations so they will be able to continue equipping the saints in their own communities. We encourage this additional support to continue in light of the diminished support from Synod, as well as a form of affirmation for the important work the staff and various teams within the Presbytery provide to you all which includes, but is not limited to, the following:

- *Pastoring pastors
- *Youth activities (summer camps and winter retreat)
- *Pulpit supply
- *Regional clusters
- *Whitworth interns
- *Discernment issues

With respect to the proposed budget for 2019, we should point out that it includes a 3% increase for all personnel. In addition we are pleased to report that the results thus far for 2018 are better than anticipated, so it is quite likely that we will not have to dip into reserves to the extent budgeted for 2018. This will in turn extend our life expectancy farther into the future.

Respectfully submitted,

Dan Holland, Budget & Finance
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	Per Capita	Budget	9/30/18	Budget	Prelim.	
	Per Capita GA	13,110	13,110	100%	14,508	
	Per Capita Synod	5,936	5,936	100%	5,674	
	Total Per Capita	19,046	19,046	100%	20,182	
			Actual			
		2,018	Through	% of	2019	Notes
	Admin Mgr.	Budget	9/30/18	Budget	Prelim.	
	Admin Mgr. Salary	25,081	18,811	75%	25,833	3% for all staff
	Admin Mgr travel	120	0	0%	120	
	Admin Mgr benefits	2,000	2,000	100%	2,000	
	Total Admin Mgr	27,201	20,811	77%	27,953	
			Actual			
		2,018	Through	% of	2019	Notes
	General Presbyter	Budget	9/30/18	Budget	Prelim.	
	Housing	20,000	15,000	75%	20,000	
	GP Lodging	500	111	22%	500	
	GP meals	1,350	1,260	93%	1,350	
	GP miscellaneous	700	0	0%	700	
	Misc.-Kathy	2,000	684	34%	2,000	
	GP Pension	19,217	11,891	62%	15,922	
	Salary exp	9,500	7,237	76%	10,385	
	Study leave	700	0	0%	700	
	GP telephone/Conf calls	1,500	705	47%	1,500	
	GP travel	7,500	2,732	36%	7,500	
	Total General Presbyter	62,967	39,620	63%	60,557	
			Actual			
		2,018	Through	% of	2019	Notes
	Stated Clerk	Budget	9/30/18	Budget	Prelim.	
	Stated Clerk meals	50	0	0%	50	
	Stated Clerk misc.	500	505	101%	500	
	Pension exp.	3,846	2,137	56%	3,846	
	Stated Clerk salary	12,370	9,677	78%	12,741	
	Stated Clerk travel	0	0	#DIV/0!	0	
	Total Stated Clerk	16,766	12,319	73%	17,137	
			Actual			
		2,018	Through	% of	2019	Notes
	Treasurer	Budget	9/30/18	Budget	Prelim.	
	Treasurer Salary	7,520	5,640	75%	7,746	
	Total Treasurer	7,520	5,640	75%	7,746	
	Subtotal Personnel	118,579	81,112	68%	117,718	
			Actual			
		2,018	Through	% of	2019	Notes
	Leadership Cabinet	Budget	9/30/18	Budget	Prelim.	
	LC meetings	2,500	2,659	106%	2,500	
	LC other	500	232	46%	500	
	Legal	1,000	0	0%	1,000	
	Task Force meetings	500	0	0%	500	
	Total LC	4,500	2,891	64%	4,500	
			Actual			
		2,018	Through	% of	2019	Notes
	Presbytery	Budget	9/30/18	Budget	Prelim.	
	Presbytery meetings	7,600	4,898	64%	7,600	
	Presbytery other	700	157	22%	700	
	Total Presbytery	8,300	5,055	61%	8,300	
			Actual			
		2,018	Through	% of	2019	Notes
	Presbytery Office	Budget	9/30/18	Budget	Prelim.	
	Copies & postage	1,200	220	18%	800	
	Equipment	200	0	0%	200	
	Insurance	1,500	1,426	95%	3,000	
	Miscellaneous	460	-539	-117%	460	
	Rent	4,200	3,105	74%	4,200	

	Supplies	1,800	1,022	57%	1,500
	Telephone & Conf calls	2,500	2,375	95%	1,500
	Total Presby Office	11,860	7,609	64%	11,660
	Total Expenses	170,935	118,530	69%	168,710
	Net	0	-8,151		0

Presbytery of Yellowstone-Program						
Account		2,018	Actual	% of	2019	Notes
ID	Account Name	Budget	Through 9/30/18	Budget	Prelim.	
4.01.1210	General Mission pledge	21,500	19,705	92%	28,000	
4.01.1250	Prior year pledge					
4.01.1420	Summer camp fees	11,500	9,345	81%	10,000	
4.01.1430	Winter/summer/fall events	3,000	0	0%	2,500	
4.01.1440	Rental of camp	4,000	6,450	161%	10,000	
	Other Camp income (gifts/scholarships)	4,000	3,174	79%	1,000	
4.01.1810	Transfer from Designated	0	0	#DIV/0!	0	
	Transfer from Reserves	16,592	0	0%	9,472	
4.01.1500	Misc Program income	0	0	#DIV/0!	0	
	Total Budgeted Income	60,592	38,674	64%	60,972	
Camping & Youth						
		2,018	Actual	% of	2019	Notes
		Budget	Through 9/30/18	Budget	Prelim.	
	Copies & postage	100	449	449%	100	
	Facilities Maintenance	0	0	#DIV/0!	0	
	Insurance	6,292	5,700	91%	7,292	
	Publicity	200	423	212%	200	
	Camp caretaker	4,000	3,000	75%	4,000	
	Camp staff	12,000	12,207	102%	13,000	
	Food	3,500	3,114	89%	3,500	
	Miscellaneous	200	760	380%	200	
	Rental equip/rafting	1,000	920	92%	1,000	
	Supplies	500	1,013	203%	500	
	Swimming	150	124	83%	150	
	Transportation/Bus	350	872	249%	900	
	Utilities-Westminster Spires	2,750	3,087	112%	2,750	
	PCCCA membership	0	0	#DIV/0!	0	
	Triennium	1,500	0	0%	1,500	
	Camping travel	400	502	126%	500	
	Events misc.	4,000	80	2%	4,000	
	Total Camping & Youth	36,942	32,251	87%	39,592	
PMT						
		2,018	Actual	% of	2019	Notes
		Budget	Through 9/30/18	Budget	Prelim.	
	PMT training	1,000	172	17%	1,000	
	Vocations other	1,700	0	0%	1,700	
	Emergency counseling	1,000	0	0%	1,000	
	Congregation ministry misc.	1,000	0	0%	1,000	
	Total PMT	4,700	172	4%	4,700	
Leadership Cabinet						
		2,018	Actual	% of	2019	Notes
		Budget	Through 9/30/18	Budget	Prelim.	
	Western Leadership misc.	0	0	#DIV/0!	0	
	Whitworth Fellows	2,500	2,500		0	E&E Fund
	Intermountain Children	1,000	0		1,000	
	Total LC	3,500	2,500	71%	1,000	
MT Ass. of Churchs						
		2,018	Actual	% of	2019	Notes
		Budget	Through 9/30/18	Budget	Prelim.	
	MAC membership	3,500	0	0%	3,500	

	MAC representation	300	0	0%	300	
	Total MAC	3,800	0	0%	3,800	
			Actual			
		2,018	Through	% of	2019	Notes
	Presbytery	Budget	9/30/18	Budget	Prelim.	
	Convocation	0	0	#DIV/0!	0	
	Program misc.	3,000	0	0%	3,000	
	Cluster meetings	1,000	0	0%	1,000	
	Allocated GP salary	7,650	5,625	74%	7,880	
	Total Presbytery	11,650	5,625	48%	11,880	
	Total Expenses	60,592	40,548	67%	60,972	
	Net	0	-1,874		0	

Administrative Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2018</u>	<u>Anticipated 2018 transfers</u>	<u>Balance available for 2019</u>	<u>Budgeted 2019 transfers</u>	<u>Balance available for 2020</u>
General Admin. Reserve	8,255.07	0.00	8,255.07	0.00	8,255.07
Restricted Admin. Reserve	45,587.77	0.00	45,587.77	14,930.00	30,657.77
Springhill Fund	2,563.74	2,563.74	0.00	0.00	0.00
West Yellowstone Fund	54,000.00	3,000.00	51,000.00	40,000.00	11,000.00
Total Admin.	110,406.58	5,563.74	104,842.84	54,930.00	49,912.84

Program Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2018</u>	<u>Anticipated 2018 transfers</u>	<u>Balance available for 2019</u>	<u>Budgeted 2019 transfers</u>	<u>Balance available for 2020</u>
General Program Reserve	44,401.96	10,000.00	34,401.96	9,472.00	24,929.96
Total Program	44,401.96	10,000.00	34,401.96	9,472.00	24,929.96

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of September 30, 2018

Tuesday, October 23, 2018

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Account #	Account Name	Beginning Balance	YTD Balance
Assets			
1.00.1010.0000	Checking Account #3133214	89,430.61	27,082.99
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	185,118.51	185,257.02
1.00.1031.0000	St Timothy M. M #1 #3531961	1,500.00	1,500.00
1.00.1032.0000	St. Timothy MM #2 #129013686	1,500.00	1,500.00
	Total Current Assets	\$277,571.30	\$215,362.19
1.00.1040.0000	Beartooth Electric Coop	1,337.70	1,337.70
	Total Other Assets	\$1,337.70	\$1,337.70
1.00.1065.0000	St Timothy Chapel #1 52001085	246,376.70	280,537.23
1.00.1070.0000	St Timothy Chapel #2 52006024	92,249.03	98,118.86
1.00.1072.0000	St Timothy #3 New Covenant Fund	20,695.43	20,438.07
1.00.1075.0000	Bozeman Campus 000104537	60,971.10	60,212.81
1.00.1080.0000	Partnership Fund MM 129013793	45,312.00	45,332.34
	Total Principal Restricted	\$465,604.26	\$504,639.31
	Total Assets	\$744,513.26	\$721,339.20
Liabilities			
2.00.2120.1000	Payroll - Federal	682.44	660.04
2.00.2120.2000	Payroll State	1,469.00	1,302.00
2.00.2120.2145	Employee Retirement Liability	0.00	260.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.53)	(0.53)
2.00.2141.0000	S. Seibert Flex Plan	(0.37)	(300.37)
	Total Payroll Liabilities	\$2,150.54	\$1,921.14
2.00.2125.0000	Employee Roth Liability	0.00	1,000.00
2.00.2160.0000	Prepaid 2016 GP Expenses	1,245.29	1,245.29
	Total Liabilities	\$3,395.83	\$4,166.43
Fund Balance			
3.01.2700.0000	Unreserved Fund Balance	15,187.51	5,162.32
3.02.2800.0000	General - Administrative	8,255.07	8,255.07
3.03.2805.0000	General - Program	37,136.97	37,136.97
3.04.2700.0000	General - Restricted Admin.	45,587.77	45,587.77
	Total General Fund Balance	\$106,167.32	\$96,142.13
3.19.2815.0000	Camp Scholarship Camp. & Youth	3,553.04	993.04
3.27.2825.0000	Clergy Emergency Fund COM	1,160.00	1,160.00
3.39.2840.0000	Linda Hofer Education	17,488.40	17,936.40
3.43.2845.0000	Equip and Encourage	37,830.44	37,830.44
3.47.2850.0000	Partnership- Available COM	1,780.45	1,800.79
3.49.2700.0000	Co-General Presbyters' Discretionary	450.14	450.14
3.51.2855.0000	Peace Making Offering Mission	1,916.32	1,988.52
3.56.1220.0000	Special Offering Other Fund	0.00	99.40
3.63.2870.0000	Revamp Camp -Camp. & Youth	845.95	1,645.95
3.65.2825.0000	Springhill Funds	2,563.74	2,563.74
3.67.2875.0000	St. Timothy's Money Market #1	1,510.00	1,510.00
3.68.2877.0000	St Timonthy Money Market #2	1,637.16	1,637.16
3.75.2885.0000	Social Justice	6,136.57	6,275.08
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	2,083.41	376.52
	Total Designated funds	\$78,955.62	\$76,267.18
3.69.2825.0000	Triennium Balance	8,231.94	8,231.94
3.72.2872.0000	St. Timothy #3 New Covenant Fund Balance	20,695.43	20,438.07
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of September 30, 2018

Tuesday, October 23, 2018

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Account #	Account Name	Beginning Balance	YTD Balance
3.90.2910.0000	Higher Education Grant Fund	28,931.10	23,372.81
3.92.2920.0000	St. Timothys #1 (PC USA) Found	246,376.70	280,537.23
3.93.2921.0000	St. Timothys #2 (PC USA) Found	92,249.03	98,118.86
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
Total Restricted Fund Balances		\$441,734.04	\$475,948.75
3.50.2875.0000	Co-General Presbyters' Study Leave Balance	1,400.00	1,400.00
3.64.2825.0000	Rural Ministry Grant Balance	3,753.00	2,657.26
3.66.2850.0000	West Yellowstone Funds Balance	54,000.00	54,000.00
3.80.2850.0000	Workshop Balance	220.00	220.00
3.81.2850.0000	Restricted Disaster Balance	1,650.00	1,650.00
3.82.0000.0000	PDA Wildfire Grant Balance	7,500.00	0.00
3.91.2915.0000	Presbytery Continuing Education	3,716.92	616.92
3.95.4000.0000	St. Timothy Roof Repair Balance	42,020.53	8,270.53
Total Fund Balance		\$741,117.43	\$717,172.77
Total Liabilities and Fund Balance		\$744,513.26	\$721,339.20

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2018 for General Fund (Administrative)

Tuesday, October 23, 2018

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1000.0000	Per Capita Presbytery Inc.	209.78	64,649.14*	62,231.00	(2,418.14)
4.01.1010.0000	Per capita Synod	47.84	5,524.83*	5,342.00	(182.83)
4.01.1020.0000	Per capita GA	106.38	12,286.03*	11,799.00	(487.03)
	Per Capita	\$364.00	\$82,460.00	\$79,372.00	(\$3,088.00)
4.01.1821.0000	Block Grant - Administrative	0.00	19,514.60*	10,000.00	(9,514.60)
	Synod Partnership Funds	\$0.00	\$19,514.60	\$10,000.00	(\$9,514.60)
4.01.1900.0000	Administrative Support	0.00	8,404.00	35,000.00	26,596.00
	Total Other income	\$0.00	\$8,404.00	\$35,000.00	\$26,596.00
4.01.4005.0000	Transfer-Springhill Fund	0.00	0.00	3,000.00	3,000.00
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	30,000.00	30,000.00
4.01.4020.0000	Transfer-Gen.Admin Fund	0.00	0.00	8,000.00	8,000.00
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	5,563.00	5,563.00
	Transfers	\$0.00	\$0.00	\$46,563.00	\$46,563.00
	Total Income	\$364.00	\$110,378.60	\$170,935.00	\$60,556.40
Expense					
5.01.2840.0000	COM/Vocation Meetings	647.59	2,749.93	6,000.00	3,250.07
5.01.2845.4000	COM/Vocation Other Expenses	0.00	0.00		
5.01.2846.4000	Pastoral Discernment Team	0.00	0.00	1,500.00	1,500.00
	Pastoral Ministry Team	\$647.59	\$2,749.93	\$7,500.00	\$4,750.07
5.01.3401.3500	Nomination Meetings	0.00	0.00	150.00	150.00
5.01.3401.4000	Nominations Other	0.00	0.00	50.00	50.00
	Committee on Nominations	\$0.00	\$0.00	\$200.00	\$200.00
5.01.4301.3500	St. Tim's Meetings	23.75	23.75	250.00	226.25
5.01.4301.4000	St. Tim's Other	43.46	43.46*	50.00	6.54
	Com. on St Timothys Chapel	\$67.21	\$67.21	\$300.00	\$232.79
5.01.5201.3500	Delegate's Meetings	0.00	0.00	600.00	600.00
5.01.5201.4000	Delegates Other	0.00	0.00	50.00	50.00
	Delegates to Other Bodies	\$0.00	\$0.00	\$650.00	\$650.00
5.01.6700.3800	Medicare/Social Security	279.02	2,694.84	3,600.00	905.16
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	27.18	150.00	122.82
	Payroll Taxes	\$279.02	\$2,722.02	\$4,125.00	\$1,402.98
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	13,110.08*	13,110.00	(0.08)
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	5,936.00*	5,936.00	0.00

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2018 for General Fund (Administrative)

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
	Per Capita	\$0.00	\$19,046.08	\$19,046.00	(\$0.08)
5.01.7301.1100	Admin Mgr.Benefits	0.00	2,000.00*	2,000.00	0.00
5.01.7301.6600	Admin Mgr Salary	2,090.08	18,810.72*	25,081.00	6,270.28
5.01.7301.7800	Admin Mgr Travel	0.00	0.00	120.00	120.00
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	0.00		
	Admin. Manager	\$2,090.08	\$20,810.72	\$27,201.00	\$6,390.28
5.01.7302.3100	Housing	1,666.66	14,999.94	20,000.00	5,000.06
5.01.7302.3600	GP Lodging	0.00	111.19	500.00	388.81
5.01.7302.3700	GP Meals	232.58	1,260.04*	1,350.00	89.96
5.01.7302.4000	GP Miscellaneous	0.00	0.00	700.00	700.00
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	683.60	2,000.00	1,316.40
5.01.7302.4900	GP Pension	1,321.17	11,890.53	19,217.00	7,326.47
5.01.7302.6600	Salary Exp.	804.16	7,237.44*	9,500.00	2,262.56
5.01.7302.7300	Study Leave	0.00	0.00	700.00	700.00
5.01.7302.7500	GP Telephone & Conference Calls	78.15	705.07	1,500.00	794.93
5.01.7302.7800	GP Travel	0.00	2,731.53	7,500.00	4,768.47
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	0.00		
	General Presbyter	\$4,102.72	\$39,619.34	\$62,967.00	\$23,347.66
5.01.7304.3700	Stated Clerk Meals	0.00	0.00	50.00	50.00
5.01.7304.4000	Stated Clerk Miscellaneous	0.00	504.67*	500.00	(4.67)
5.01.7304.4900	Pension Exp.	213.66	2,136.55	3,846.00	1,709.45
5.01.7304.6600	Stated Clerk Salary	1,030.82	9,677.44*	12,370.00	2,692.56
	Stated Clerk	\$1,244.48	\$12,318.66	\$16,766.00	\$4,447.34
5.01.7306.6600	Treasurer Salary	626.66	5,639.94	7,520.00	1,880.06
	Treasurer	\$626.66	\$5,639.94	\$7,520.00	\$1,880.06
	Personnel	\$8,063.94	\$78,388.66	\$114,454.00	\$36,065.34
5.01.7601.3500	Council Meetings	614.78	2,659.14*	2,500.00	(159.14)
5.01.7601.4000	Council Other	0.00	232.45	500.00	267.55
5.01.7601.8100	Legal	0.00	0.00	1,000.00	1,000.00
5.01.7801.3500	Task Force Meetings	0.00	0.00	500.00	500.00
	Leadership Cabinet	\$614.78	\$2,891.59	\$4,500.00	\$1,608.41
5.01.7901.3500	Presbytery Meetings	0.00	4,898.38	7,600.00	2,701.62
5.01.7901.4000	Presbytery Other	0.00	156.70	700.00	543.30
	Presbytery Expenses	\$0.00	\$5,055.08	\$8,300.00	\$3,244.92
5.01.8201.2400	Office Copies & Postage	50.00	220.00	1,200.00	980.00
5.01.8201.2600	Equipment Exp.	0.00	0.00	200.00	200.00

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2018 for General Fund (Administrative)

Tuesday, October 23, 2018

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.8201.3200	Insurance Exp.	0.00	1,425.60*	1,500.00	74.40
5.01.8201.4000	Office Miscellaneous	0.00	(538.73)	460.00	998.73
5.01.8201.6100	Rental -Office	345.00	3,105.00	4,200.00	1,095.00
5.01.8201.7400	Office Supplies	0.00	1,022.48	1,800.00	777.52
5.01.8201.7500	Office Telephone & Conference Calls	263.68	2,374.53*	2,500.00	125.47
	Presbytery Office	\$658.68	\$7,608.88	\$11,860.00	\$4,251.12
	Total Expense	\$10,331.22	\$118,529.45	\$170,935.00	\$52,405.55
	Difference	<u>(\$9,967.22)</u>	<u>(\$8,150.85)</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1210.0000	General Mission Pledge	1,420.00	19,705.00*	21,500.00	1,795.00
	Pledge	\$1,420.00	\$19,705.00	\$21,500.00	\$1,795.00
4.01.1420.0000	Summer Camp Fees	0.00	9,345.00*	11,500.00	2,155.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	0.00	3,000.00	3,000.00
4.01.1440.0000	Rental of Camp Facilities	0.00	6,450.00*	4,000.00	(2,450.00)
4.01.1445.0000	Other Camp Income (Gifts)	0.00	0.00	4,000.00	4,000.00
4.01.1459.0000	Camp Other Income	3,174.45	3,174.45	0.00	(3,174.45)
	Camp Income	\$3,174.45	\$18,969.45	\$22,500.00	\$3,530.55
4.01.4090.0000	Transfer from Reserves	0.00	0.00	16,592.00	16,592.00
	Program Transfers	\$0.00	\$0.00	\$16,592.00	\$16,592.00
	Total Income	\$4,594.45	\$38,674.45	\$60,592.00	\$21,917.55
Expense					
5.01.1351.2400	Copies & Postage Exp.	449.14	449.14*	100.00	(349.14)
5.01.1351.3200	Insurance	0.00	5,699.62*	6,292.00	592.38
5.01.1351.5700	Publicity	423.12	423.12*	200.00	(223.12)
5.01.1360.1200	Camp Caretaker	333.33	2,999.97*	4,000.00	1,000.03
5.01.1360.1400	Camp Staff	0.00	12,207.38*	12,000.00	(207.38)
5.01.1360.2900	Food	525.29	3,113.77*	3,500.00	386.23
5.01.1360.4000	Miscellaneous Exp.	114.00	760.00*	200.00	(560.00)
5.01.1360.6200	Rental Equipment-Rafting	0.00	920.00*	1,000.00	80.00
5.01.1360.7400	Supplies	1,013.07	1,013.07*	500.00	(513.07)
5.01.1360.7490	Swimming	124.00	124.00*	150.00	26.00
5.01.1360.7710	Transportation-Bus	0.00	872.11*	350.00	(522.11)
5.01.1360.8300	Utilities: Westminster Spires	448.79	3,087.18*	2,750.00	(337.18)
5.01.1380.6010	Triennium	0.00	0.00	1,500.00	1,500.00
5.01.1390.4000	Events Miscellaneous	80.00	80.00	4,000.00	3,920.00
5.01.1395.4000	Admin Travel & Meals	445.83	502.08*	400.00	(102.08)
	Camping & Youth	\$3,956.57	\$32,251.44	\$36,942.00	\$4,690.56
5.01.2849.7700	Committee on Ministry-Training	172.35	172.35	1,000.00	827.65
5.01.2852.4000	Emergency Career Counseling Exp.	0.00	0.00	1,000.00	1,000.00
5.01.2853.4000	Vocations-Other	0.00	0.00	1,700.00	1,700.00
5.01.2854.4000	Congregation Ministry Misc	0.00	0.00	1,000.00	1,000.00
	Pastoral Ministry Team	\$172.35	\$172.35	\$4,700.00	\$4,527.65
5.01.3185.4000	Intermountain Childrens Home	0.00	0.00	1,000.00	1,000.00
5.01.3285.4000	Whitworth Fellows	0.00	2,500.00*	2,500.00	0.00

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining	
	Leadership Cabinet		\$0.00	\$2,500.00	\$3,500.00	\$1,000.00
5.01.5851.4000	MAC Membership Miscellaneous	0.00	0.00	3,500.00	3,500.00	
5.01.5852.4000	MAC Representation Misc	0.00	0.00	300.00	300.00	
	Mt. Association of Churches		\$0.00	\$3,800.00	\$3,800.00	
5.01.7950.4000	Presbytery Program Other	0.00	0.00	3,000.00	3,000.00	
5.01.7960.4000	Cluster Meetings	0.00	0.00	1,000.00	1,000.00	
5.01.7970.4000	Allocated GP Salary	625.00	5,625.00	7,650.00	2,025.00	
	Presbytery Expenses	\$625.00	\$5,625.00	\$11,650.00	\$6,025.00	
	Total Expense	\$4,753.92	\$40,548.79	\$60,592.00	\$20,043.21	
	Difference	<u>(\$159.47)</u>	<u>(\$1,874.34)</u>	<u>\$0.00</u>		

* = Income/Expense exceeds amount budgeted to date