

Wednesday, February 22, 2023

Treasurer's Report  
Presbytery of Yellowstone  
Report to Presbytery

The Program budget finished in the black with a slight surplus.

The Administration Budget also finished in the black as the unrealized losses are not consider true expense.

No budget transfer from Designated Funds where required for 2022.

Please note that Unrealealized Gains & Losses are recorded in these statements but do not effect the budget performance. The Net Ordinary Income is highlighted in yellow.

Respectfully submitted,

Ric Tieman, Treasurer 406-595-1250 [treasurer@yellowstonepcusa.org](mailto:treasurer@yellowstonepcusa.org)

**Presbytery of Yellowstone PCUSA  
Program Budget Performance  
December 2022**

Accrual Basis

	<u>Dec 22</u>	<u>Jan - Dec 22</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>RECEIPTS</b>					
<b>4002 · Camp Income</b>					
<b>4002.1 · Summer Camp Fees</b>	0.00	5,862.50	10,000.00	(4,137.50)	58.63%
<b>4002.2 · Event Fees</b>	0.00	0.00	2,000.00	(2,000.00)	0.0%
<b>4002.3 · Rental of Camp Facilities</b>	0.00	0.00	12,000.00	(12,000.00)	0.0%
<b>4002.4 · Gift Income</b>	0.00	1,312.81	2,000.00	(687.19)	65.64%
<b>Total 4002 · Camp Income</b>	0.00	7,175.31	26,000.00	(18,824.69)	27.6%
<b>4003 · General Mission Pledge</b>	5,909.40	30,212.81	30,000.00	212.81	100.71%
<b>Total RECEIPTS</b>	5,909.40	37,388.12	56,000.00	(18,611.88)	66.77%
<b>Total Income</b>	5,909.40	37,388.12	56,000.00	(18,611.88)	66.77%
<b>Expense</b>					
<b>CAMPING &amp; YOUTH</b>					
<b>6100 · Camping Expenses</b>					
<b>6101 · Activities</b>	0.00	0.00	1,150.00	(1,150.00)	0.0%
<b>6102 · Food</b>	0.00	1,126.07	3,500.00	(2,373.93)	32.17%
<b>6103 · Supplies</b>	0.00	431.79	800.00	(368.21)	53.97%
<b>6104 · Transportation</b>	0.00	267.50	900.00	(632.50)	29.72%
<b>6106 · Salaries &amp; Wages</b>	349.87	12,198.00	16,000.00	(3,802.00)	76.24%
<b>6107 · Pastor Honorarium</b>	0.00	2,200.00	0.00	2,200.00	100.0%
<b>Total 6100 · Camping Expenses</b>	349.87	16,223.36	22,350.00	(6,126.64)	72.59%
<b>6110 · Triennium</b>	0.00	0.00	1,500.00	(1,500.00)	0.0%
<b>6120 · Special Events</b>	0.00	1,400.00	3,500.00	(2,100.00)	40.0%
<b>6200 · Admin Camping Expenses</b>					
<b>6201 · Advertising &amp; Marketing</b>	0.00	0.00	200.00	(200.00)	0.0%
<b>6203 · Liability Insurance</b>	0.00	2,610.00	5,500.00	(2,890.00)	47.46%
<b>6206 · Utilities</b>	91.73	1,762.15	3,000.00	(1,237.85)	58.74%
<b>Total 6200 · Admin Camping Expenses</b>	91.73	4,372.15	8,700.00	(4,327.85)	50.26%
<b>Total CAMPING &amp; YOUTH</b>	441.60	21,995.51	36,050.00	(14,054.49)	61.01%
<b>LEADERSHIP CABINET</b>					
<b>6301 · Intermountain Childrens Home</b>	0.00	0.00	750.00	(750.00)	0.0%
<b>Total LEADERSHIP CABINET</b>	0.00	0.00	750.00	(750.00)	0.0%
<b>MT ASSOCIATION OF CHURCHES</b>					
<b>6401 · MAC Membership</b>	0.00	3,000.00	3,000.00	0.00	100.0%
<b>6402 · MAC Representation</b>	0.00	0.00	300.00	(300.00)	0.0%
<b>Total MT ASSOCIATION OF CHURCHES</b>	0.00	3,000.00	3,300.00	(300.00)	90.91%
<b>PASTORAL MINISTRY TEAM</b>					
<b>6501 · Training</b>	84.71	84.71	1,000.00	(915.29)	8.47%
<b>6502 · Congregation Ministry</b>	0.00	28.00	1,000.00	(972.00)	2.8%
<b>6503 · Emergency Career Counseling</b>	0.00	0.00	1,000.00	(1,000.00)	0.0%
<b>6504 · Vocations Expense</b>	71.17	71.17	1,700.00	(1,628.83)	4.19%
<b>Total PASTORAL MINISTRY TEAM</b>	155.88	183.88	4,700.00	(4,516.12)	3.91%

**Presbytery of Yellowstone PCUSA  
Program Budget Performance  
December 2022**

Accrual Basis

	<u>Dec 22</u>	<u>Jan - Dec 22</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>PERSONNEL EXPENSES</b>					
<b>6602 · General Presbyter</b>					
<b>6602.1 · Salary</b>	734.00	8,807.89	8,444.00	363.89	104.31%
<b>Total 6602 · General Presbyter</b>	734.00	8,807.89	8,444.00	363.89	104.31%
<b>6604 · Payroll Taxes</b>	27.05	942.91	1,200.00	(257.09)	78.58%
<b>Total PERSONNEL EXPENSES</b>	761.05	9,750.80	9,644.00	106.80	101.11%
<b>PRESBYTERY EXPENSES</b>					
<b>6702 · Cluster Meetings</b>	0.00	0.00	100.00	(100.00)	0.0%
<b>6705 · Presbytery Other Exp</b>	0.00	1,600.00	2,000.00	(400.00)	80.0%
<b>Total PRESBYTERY EXPENSES</b>	0.00	1,600.00	2,100.00	(500.00)	76.19%
<b>PRESBYTERY OFFICE</b>					
<b>6801 · Copies &amp; Postage</b>	0.00	0.00	100.00	(100.00)	0.0%
<b>Total PRESBYTERY OFFICE</b>	0.00	0.00	100.00	(100.00)	0.0%
<b>Total Expense</b>	1,358.53	36,530.19	56,644.00	(20,113.81)	64.49%
<b>Net Ordinary Income</b>	4,550.87	857.93	(644.00)	1,501.93	(133.22%)
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>OTHER RECEIPTS</b>					
<b>Transfers from Program Fund</b>	0.00	0.00	644.00	(644.00)	0.0%
<b>Total OTHER RECEIPTS</b>	0.00	0.00	644.00	(644.00)	0.0%
<b>Total Other Income</b>	0.00	0.00	644.00	(644.00)	0.0%
<b>Net Other Income</b>	0.00	0.00	644.00	(644.00)	0.0%
<b>Net Income</b>	<b>4,550.87</b>	<b>857.93</b>	<b>0.00</b>	<b>857.93</b>	<b>100.0%</b>

**Presbytery of Yellowstone PCUSA**  
**Administration Budget Performance**  
**December 2022**

Accrual Basis

	<b>Dec 22</b>	<b>Jan - Dec 22</b>	<b>Annual Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>RECEIPTS</b>					
<b>4001 · Administrative Support</b>	9,401.00	34,242.00	35,000.00	(758.00)	97.83%
<b>4004 · Per Capita Income</b>	931.75	77,464.75	79,912.00	(2,447.25)	96.94%
<b>4005 · Interest Income</b>	240.12	2,229.35	0.00	2,229.35	100.0%
<b>Total RECEIPTS</b>	<u>10,572.87</u>	<u>113,936.10</u>	<u>114,912.00</u>	<u>(975.90)</u>	<u>99.15%</u>
<b>Total Income</b>	10,572.87	113,936.10	114,912.00	(975.90)	99.15%
<b>Expense</b>					
<b>LEADERSHIP CABINET</b>					
<b>6303 · Cabinet Meetings</b>	0.00	0.00	1,500.00	(1,500.00)	0.0%
<b>6304 · Accounting Fees</b>	275.00	4,580.00	6,000.00	(1,420.00)	76.33%
<b>6305 · Legal Fees</b>	0.00	0.00	1,000.00	(1,000.00)	0.0%
<b>6306 · Task Force Meetings</b>	0.00	0.00	500.00	(500.00)	0.0%
<b>6307 · Nom/St-Tim/Delegate Mtgs</b>	0.00	258.99	700.00	(441.01)	37.0%
<b>Total LEADERSHIP CABINET</b>	<u>275.00</u>	<u>4,838.99</u>	<u>9,700.00</u>	<u>(4,861.01)</u>	<u>49.89%</u>
<b>PASTORAL MINISTRY TEAM</b>					
<b>6506 · PMT Meeting Expense</b>	0.00	0.00	5,500.00	(5,500.00)	0.0%
<b>Total PASTORAL MINISTRY TEAM</b>	<u>0.00</u>	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>	<u>0.0%</u>
<b>PERSONNEL EXPENSES</b>					
<b>6601 · Admin Manager</b>					
<b>6601.1 · Salary</b>	0.00	0.00	31,709.00	(31,709.00)	0.0%
<b>Total 6601 · Admin Manager</b>	<u>0.00</u>	<u>0.00</u>	<u>31,709.00</u>	<u>(31,709.00)</u>	<u>0.0%</u>
<b>6602 · General Presbyter</b>					
<b>6602.1 · Salary</b>	897.12	10,765.11	11,129.00	(363.89)	96.73%
<b>6602.2 · Housing</b>	1,751.00	21,012.00	21,012.00	0.00	100.0%
<b>6602.3 · Retirement</b>	287.48	3,449.76	3,540.00	(90.24)	97.45%
<b>6602.4 · Insurance</b>	1,019.72	12,346.50	11,600.00	746.50	106.44%
<b>6602.5 · Meals Reimb</b>	179.14	179.14	1,200.00	(1,020.86)	14.93%
<b>6602.6 · Travel Reimb</b>	1,421.29	1,421.29	8,000.00	(6,578.71)	17.77%
<b>6602.7 · Telephone</b>	734.31	1,660.72	1,700.00	(39.28)	97.69%
<b>6602.8 · Discretionary Fund</b>	56.28	56.28	2,500.00	(2,443.72)	2.25%
<b>6602.9 · Study Leave</b>	229.99	229.99	700.00	(470.01)	32.86%
<b>Total 6602 · General Presbyter</b>	<u>6,576.33</u>	<u>51,120.79</u>	<u>61,381.00</u>	<u>(10,260.21)</u>	<u>83.28%</u>
<b>6603 · Stated Clerk</b>					
<b>6603.1 · Salary</b>	1,716.74	20,600.00	20,085.00	515.00	102.56%
<b>6603.4 · Travel Reimb</b>	0.00	986.99	2,500.00	(1,513.01)	39.48%
<b>6603.5 · Discretionary Fund</b>	0.00	92.90	500.00	(407.10)	18.58%
<b>Total 6603 · Stated Clerk</b>	<u>1,716.74</u>	<u>21,679.89</u>	<u>23,085.00</u>	<u>(1,405.11)</u>	<u>93.91%</u>
<b>6604 · Payroll Taxes</b>	528.26	2,328.59	4,400.00	(2,071.41)	52.92%
<b>Total PERSONNEL EXPENSES</b>	<u>8,821.33</u>	<u>75,129.27</u>	<u>120,575.00</u>	<u>(45,445.73)</u>	<u>62.31%</u>

**Presbytery of Yellowstone PCUSA**  
**Administration Budget Performance**  
**December 2022**

Accrual Basis

	<u>Dec 22</u>	<u>Jan - Dec 22</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>PRESBYTERY EXPENSES</b>					
<b>6703 · Per Capita Expense</b>	0.00	17,095.46	17,095.00	0.46	100.0%
<b>6704 · Presbytery Meetings</b>	0.00	1,183.03	1,500.00	(316.97)	78.87%
<b>6705 · Presbytery Other Exp</b>	0.00	1,029.51	800.00	229.51	128.69%
<b>Total PRESBYTERY EXPENSES</b>	<u>0.00</u>	<u>19,308.00</u>	<u>19,395.00</u>	<u>(87.00)</u>	<u>99.55%</u>
<b>PRESBYTERY OFFICE</b>					
<b>6801 · Copies &amp; Postage</b>	0.00	220.70	600.00	(379.30)	36.78%
<b>6802 · Insurance</b>	0.00	294.00	1,300.00	(1,006.00)	22.62%
<b>6803 · Office Supplies</b>	1,500.00	1,459.10	4,500.00	(3,040.90)	32.42%
<b>6804 · Rent</b>	0.00	4,140.00	4,140.00	0.00	100.0%
<b>6805 · Computer &amp; Telephone Expense</b>	809.04	1,094.04	1,500.00	(405.96)	72.94%
<b>6806 · Bank Service Charges</b>	54.10	65.59	0.00	65.59	100.0%
<b>Total PRESBYTERY OFFICE</b>	<u>2,363.14</u>	<u>7,273.43</u>	<u>12,040.00</u>	<u>(4,766.57)</u>	<u>60.41%</u>
<b>Total Expense</b>	<u>11,459.47</u>	<u>106,549.69</u>	<u>167,210.00</u>	<u>(60,660.31)</u>	<u>63.72%</u>
<b>Net Ordinary Income</b>	(886.60)	<b>7,386.41</b>	(52,298.00)	59,684.41	(14.12%)
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>OTHER RECEIPTS</b>					
<b>Transfers from Admin Fund</b>	0.00	0.00	8,000.00	(8,000.00)	0.0%
<b>Transfers from Unrestricted</b>	0.00	0.00	14,298.00	(14,298.00)	0.0%
<b>Transfers from W Yellowstone</b>	0.00	0.00	30,000.00	(30,000.00)	0.0%
<b>Total OTHER RECEIPTS</b>	<u>0.00</u>	<u>0.00</u>	<u>52,298.00</u>	<u>(52,298.00)</u>	<u>0.0%</u>
<b>Unrealized Gain(Loss)</b>	819.47	(14,047.10)	0.00	(14,047.10)	100.0%
<b>Total Other Income</b>	<u>819.47</u>	<u>(14,047.10)</u>	<u>52,298.00</u>	<u>(66,345.10)</u>	<u>(26.86%)</u>
<b>Net Other Income</b>	<u>819.47</u>	<u>(14,047.10)</u>	<u>52,298.00</u>	<u>(66,345.10)</u>	<u>(26.86%)</u>
<b>Net Income</b>	<u><b>(67.13)</b></u>	<u><b>(6,660.69)</b></u>	<u><b>0.00</b></u>	<u><b>(6,660.69)</b></u>	<u><b>100.0%</b></u>

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Position**  
**As of December 31, 2022**

**Accrual Basis**

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
<b>1000 · Checking and Savings</b>	267,945	264,825	3,120
<b>1020 · St Timothy Checking 1961</b>	100	2,500	(2,400)
<b>1030 · St Timothy Checking 3686</b>	100	2,500	(2,400)
<b>1050 · New Covenant 5737</b>			
<b>1051 · Higher Education</b>	14,347	17,947	(3,600)
<b>1052 · Other Designated Funds</b>	84,674	93,042	(8,368)
<b>Total 1050 · New Covenant 5737</b>	99,021	110,989	(11,968)
<b>1100 · St Timothy Endowment Funds</b>	444,411	537,775	(93,365)
<b>Total Checking/Savings</b>	811,576	918,589	(107,013)
<b>Total Current Assets</b>	811,576	918,589	(107,013)
<b>Other Assets</b>			
<b>1850 · Beartooth Electric Co-op</b>	976	1,136	(160)
<b>1900 · Char Rem Trust 0931</b>	159,233	159,233	0
<b>Total Other Assets</b>	160,209	160,370	(160)
<b>TOTAL ASSETS</b>	<b><u>971,786</u></b>	<b><u>1,078,959</u></b>	<b><u>(107,173)</u></b>

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**These statements have not been audited, reviewed or compiled**

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Position**  
**As of December 31, 2022**

**Accrual Basis**

	<u>Dec 31, 22</u>	<u>Dec 31, 21</u>	<u>\$ Change</u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>	8,870	17,684	(8,813)
<b>Total Liabilities</b>	8,870	17,684	(8,813)
<b>Equity</b>			
<b>3100 · General Funds</b>			
<b>3100.1 · Administrative</b>	255	255	0
<b>3100.2 · Admin Support</b>	56,631	51,477	5,154
<b>3100.3 · Program</b>	43,749	43,824	(75)
<b>3100.4 · West Yellowstone Funds</b>	18,348	18,348	0
<b>3100.9 · Unrestricted</b>	23,292	(131,153)	154,445
<b>Total 3100 · General Funds</b>	142,276	(17,248)	159,524
<b>3200 · Designated Funds</b>			
<b>3200.01 · Camp Scholarships</b>	4,855	1,280	3,575
<b>3200.02 · Clergy Emergency Fund</b>	1,757	1,757	0
<b>3200.03 · Equip &amp; Encourage</b>	43,069	43,069	0
<b>3200.04 · Evangelism Grant</b>	31,250	1,250	30,000
<b>3200.05 · Higher Education Grant</b>	14,347	17,947	(3,600)
<b>3200.06 · Linda Hofer Education</b>	19,486	19,386	100
<b>3200.07 · Partnership Spendable Funds</b>	2,390	2,390	0
<b>3200.08 · Peace Making Offering to YP</b>	5,550	5,128	422
<b>3200.09 · Presbyter Discretionary Fund</b>	1,200	1,200	0
<b>3200.10 · Presbyter Study Leave</b>	850	850	0
<b>3200.11 · Presbytery Continuing Educat...</b>	3,596	3,596	0
<b>3200.12 · Revamp Camp</b>	17,007	8,786	8,221
<b>3200.13 · Rural Ministry Grant</b>	1,070	1,070	0
<b>3200.14 · Social Justice</b>	6,469	6,469	0
<b>3200.16 · St Timothy's MM #1</b>	100	2,500	(2,400)
<b>3200.17 · St Timothy's MM #2</b>	100	2,500	(2,400)
<b>3200.18 · Triennium Fund</b>	6,794	6,794	0
<b>3200.19 · Yell Pres Funds Await Cab Actio</b>	17,478	49,878	(32,400)
<b>Total 3200 · Designated Funds</b>	177,368	175,850	1,518
<b>3300 · Restricted Funds</b>			
<b>3300.1 · St Timothy Endowments</b>	444,411	537,775	(93,365)
<b>3300.2 · Char Rem Trust</b>	159,233	159,233	0
<b>3300.3 · Partnership Funds Principle Amt</b>	45,430	45,408	23
<b>Total 3300 · Restricted Funds</b>	649,074	742,416	(93,342)
<b>Net Income</b>	(5,803)	160,257	(166,060)
<b>Total Equity</b>	962,915	1,061,275	(98,360)
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>971,786</b>	<b>1,078,959</b>	<b>(107,173)</b>

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**These statements have not been audited, reviewed or compiled**

02/15/23  
Accrual Basis

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Income and Expense by Class**  
**January through December 2022**

	<b>Administrative</b>	<b>Program</b>	<b>St Timothy</b>	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>RECEIPTS</b>	113,936	37,388	16,775	168,100
<b>Total Income</b>	113,936	37,388	16,775	168,100
<b>Expense</b>				
<b>CAMPING &amp; YOUTH</b>	0	21,996	0	21,996
<b>LEADERSHIP CABINET</b>	4,839	0	0	4,839
<b>MT ASSOCIATION OF CHURCHES</b>	0	3,000	0	3,000
<b>PASTORAL MINISTRY TEAM</b>	0	184	0	184
<b>PERSONNEL EXPENSES</b>	75,129	9,751	0	84,880
<b>PRESBYTERY EXPENSES</b>	19,308	1,600	0	20,908
<b>PRESBYTERY OFFICE</b>	7,273	0	13	7,286
<b>Total Expense</b>	106,550	36,530	13	143,093
<b>Net Ordinary Income</b>	<b>7,386</b>	<b>858</b>	<b>16,763</b>	25,007
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>OTHER RECEIPTS</b>				
<b>7100 - Other Income</b>	0	0	9,000	9,000
<b>Total OTHER RECEIPTS</b>	0	0	9,000	9,000
<b>Unrealized Gain(Loss)</b>	(14,047)	0	(102,464)	(116,511)
<b>Total Other Income</b>	(14,047)	0	(93,464)	(107,511)
<b>Other Expense</b>	0	0	(76,702)	(76,702)
<b>Net Other Income</b>	(14,047)	0	(16,763)	(30,810)
<b>Net Income</b>	<b>(6,661)</b>	<b>858</b>	<b>0</b>	<b>(5,803)</b>

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