

Treasurer's Report to Presbytery

August 31, 2025

With the year 2025 67% complete, our Administrative budget income is at 72% and budget expenses are at 60%.

Program budget income is at 105% and budget expenses are at 87%.

Both budgets are on track.

Ric Tieman, Treasurer
406-595-1250

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of August 31, 2025

Accrual Basis

	Aug 31, 25	Jul 31, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings			
1005 · Checking 3214	50,530.29	83,259.55	(32,729.26)
1010 · Money Market 3355	143,964.38	143,869.78	94.60
1015 · Partnership Fund MM 3793	45,963.18	45,945.05	18.13
1060 · Vanco Clearing Account	0.00	3,335.93	(3,335.93)
Total 1000 · Checking and Savings	240,457.85	276,410.31	(35,952.46)
1020 · St Timothy Checking 1961	100.00	100.00	0.00
1030 · St Timothy Checking 3686	100.00	100.00	0.00
1050 · New Covenant 5737			
1051 · Higher Education	(100.00)	(100.00)	0.00
1052 · Other Designated Funds	168,860.03	168,860.03	0.00
Total 1050 · New Covenant 5737	168,760.03	168,760.03	0.00
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	426,066.96	426,066.96	0.00
1120 · St Timothy Chapel #2 6024	123,928.69	123,928.69	0.00
Total 1100 · St Timothy Endowment Funds	549,995.65	549,995.65	0.00
Total Checking/Savings	959,413.53	995,365.99	(35,952.46)
Total Current Assets	959,413.53	995,365.99	(35,952.46)
Other Assets			
1850 · Beartooth Electric Co-op	1,027.73	1,027.73	0.00
1900 · Char Rem Trust 0931	155,521.87	155,521.87	0.00
Total Other Assets	156,549.60	156,549.60	0.00
TOTAL ASSETS	1,115,963.13	1,151,915.59	(35,952.46)

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of August 31, 2025

Accrual Basis

	Aug 31, 25	Jul 31, 25	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	509.71	16,524.52	(16,014.81)
Total Accounts Payable	509.71	16,524.52	(16,014.81)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	(1,483.89)	5,370.61	(6,854.50)
2120 · State Liabilities	(100.80)	666.27	(767.07)
2150 · Retirement Payable	322.40	322.40	0.00
2160 · Health Insurance Payable	1,390.58	1,390.58	0.00
Total 2100 · Payroll Liabilities	128.29	7,749.86	(7,621.57)
2200 · Other Current Liabilities			
2200.01 · GA Pentacost Offering PC999999	380.00	120.00	260.00
2200.02 · GA Mission Pledges	474.70	949.40	(474.70)
2200.04 · GA One Great Hour OG999999	325.00	5,779.15	(5,454.15)
Total 2200 · Other Current Liabilities	1,179.70	6,848.55	(5,668.85)
Total Other Current Liabilities	1,307.99	14,598.41	(13,290.42)
Total Current Liabilities	1,817.70	31,122.93	(29,305.23)
Total Liabilities	1,817.70	31,122.93	(29,305.23)
Equity			
3100 · General Funds			
3100.1 · Administrative	255.07	255.07	0.00
3100.2 · Admin Support	34,279.49	34,279.49	0.00
3100.3 · Program	51,235.79	51,235.79	0.00
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	32,558.70	32,558.70	0.00
Total 3100 · General Funds	136,677.39	136,677.39	0.00
3200 · Designated Funds			
3200.01 · Camp Scholarships	8,526.63	8,526.63	0.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	35,096.16	36,096.16	(1,000.00)
3200.04 · Evangelism Grant	52,369.21	52,369.21	0.00
3200.05 · Higher Education Grant	(100.00)	(100.00)	0.00
3200.06 · Linda Hofer Education	19,553.15	19,553.15	0.00
3200.07 · Partnership Spendable Funds	2,390.00	2,390.00	0.00
3200.08 · Peace Making Offering to YP	6,786.59	6,786.59	0.00
3200.09 · Presbyter Discretionary Fund	2,525.94	2,525.94	0.00
3200.11 · Presbytery Continuing Education	3,595.77	3,595.77	0.00
3200.12 · Revamp Camp	18,150.91	18,150.91	0.00
3200.13 · Rural Ministry Grant	1,070.28	1,070.28	0.00
3200.14 · Social Justice	6,469.45	6,469.45	0.00
3200.16 · St Timothy's MM #1	100.00	100.00	0.00
3200.17 · St Timothy's MM #2	100.00	100.00	0.00
3200.18 · Triennium Fund	2,530.74	2,530.74	0.00
3200.19 · Yell Pres Funds Await Cab Actio	17,478.27	17,478.27	0.00
3200.20 · Dubuque-Synod Of RM CRE cohort	3,318.00	3,018.00	300.00
Total 3200 · Designated Funds	181,718.09	182,418.09	(700.00)

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of August 31, 2025

Accrual Basis

	Aug 31, 25	Jul 31, 25	\$ Change
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	549,995.65	549,995.65	0.00
3300.2 · Char Rem Trust	155,521.87	155,521.87	0.00
3300.3 · Partnership Funds Principle Amt	45,927.50	45,927.50	0.00
Total 3300 · Restricted Funds	751,445.02	751,445.02	0.00
Net Income	44,304.93	50,252.16	(5,947.23)
Total Equity	1,114,145.43	1,120,792.66	(6,647.23)
TOTAL LIABILITIES & EQUITY	1,115,963.13	1,151,915.59	(35,952.46)

Presbytery of Yellowstone PCUSA
Administration Budget Performance
August 2025

Accrual Basis

	Aug 25	Jan - Aug 25	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4001 · Administrative Support	0.00	3,200.00	35,000.00	(31,800.00)	9.14%
4004 · Per Capita Income	0.00	78,375.82	81,066.00	(2,690.18)	96.68%
4005 · Interest Income	112.76	861.47	0.00	861.47	100.0%
4006 · Dividend Income	0.00	822.62	0.00	822.62	100.0%
Total RECEIPTS	<u>112.76</u>	<u>83,259.91</u>	<u>116,066.00</u>	<u>(32,806.09)</u>	<u>71.74%</u>
Total Income	112.76	83,259.91	116,066.00	(32,806.09)	71.74%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	0.00	0.00	1,500.00	(1,500.00)	0.0%
6304 · Accounting Fees	450.00	4,560.00	6,300.00	(1,740.00)	72.38%
6305 · Legal Fees	0.00	0.00	100.00	(100.00)	0.0%
6306 · Task Force Meetings	0.00	0.00	500.00	(500.00)	0.0%
6307 · Nom/St-Tim/Delegate Mtgs	0.00	0.00	100.00	(100.00)	0.0%
Total LEADERSHIP CABINET	<u>450.00</u>	<u>4,560.00</u>	<u>8,500.00</u>	<u>(3,940.00)</u>	<u>53.65%</u>
PASTORAL MINISTRY TEAM					
6506 · PMT Meeting Expense	0.00	0.00	2,500.00	(2,500.00)	0.0%
Total PASTORAL MINISTRY TEAM	<u>0.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>	<u>0.0%</u>
PERSONNEL EXPENSES					
6601 · Admin Manager					
6601.1 · Salary	161.47	2,682.88	2,575.00	107.88	104.19%
Total 6601 · Admin Manager	<u>161.47</u>	<u>2,682.88</u>	<u>2,575.00</u>	<u>107.88</u>	<u>104.19%</u>
6602 · General Presbyter					
6602.1 · Salary	606.12	4,848.92	7,272.00	(2,423.08)	66.68%
6602.2 · Housing	2,392.96	19,143.68	28,715.00	(9,571.32)	66.67%
6602.3 · Retirement	322.40	2,560.45	3,870.00	(1,309.55)	66.16%
6602.4 · Insurance	1,308.65	10,682.68	18,964.00	(8,281.32)	56.33%
6602.5 · Meals Reimb	0.00	0.00	1,200.00	(1,200.00)	0.0%
6602.6 · Travel Reimb	0.00	0.00	4,000.00	(4,000.00)	0.0%
6602.7 · Telephone	0.00	0.00	1,200.00	(1,200.00)	0.0%
6602.8 · Discretionary Fund	0.00	0.00	1,250.00	(1,250.00)	0.0%
6602.9 · Study Leave	0.00	0.00	700.00	(700.00)	0.0%
Total 6602 · General Presbyter	<u>4,630.13</u>	<u>37,235.73</u>	<u>67,171.00</u>	<u>(29,935.27)</u>	<u>55.43%</u>
6603 · Stated Clerk					
6603.1 · Salary	1,869.20	14,953.56	22,437.00	(7,483.44)	66.65%
6603.4 · Travel Reimb	0.00	742.00	2,500.00	(1,758.00)	29.68%
6603.5 · Discretionary Fund	0.00	0.00	500.00	(500.00)	0.0%
6603.6 · Continuing Education	0.00	0.00	673.00	(673.00)	0.0%
Total 6603 · Stated Clerk	<u>1,869.20</u>	<u>15,695.56</u>	<u>26,110.00</u>	<u>(10,414.44)</u>	<u>60.11%</u>
6604 · Payroll Taxes	156.97	1,363.30	2,060.00	(696.70)	66.18%
Total PERSONNEL EXPENSES	<u>6,817.77</u>	<u>56,977.47</u>	<u>97,916.00</u>	<u>(40,938.53)</u>	<u>58.19%</u>

Presbytery of Yellowstone PCUSA
Administration Budget Performance
August 2025

Accrual Basis

	Aug 25	Jan - Aug 25	Annual Budget	\$ Over Budget	% of Budget
PRESBYTERY EXPENSES					
6703 · Per Capita Expense	0.00	18,908.16	19,016.00	(107.84)	99.43%
6704 · Presbytery Meetings	0.00	677.00	6,000.00	(5,323.00)	11.28%
6705 · Presbytery Other Exp	0.00	807.93	2,400.00	(1,592.07)	33.66%
Total PRESBYTERY EXPENSES	0.00	20,393.09	27,416.00	(7,022.91)	74.38%
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	253.49	300.00	(46.51)	84.5%
6802 · Insurance	0.00	399.90	420.00	(20.10)	95.21%
6803 · Office Supplies	0.00	133.60	100.00	33.60	133.6%
6804 · Rent	0.00	0.00	100.00	(100.00)	0.0%
6805 · Computer & Telephone Expense	0.00	243.63	600.00	(356.37)	40.61%
6806 · Bank Service Charges	3.91	184.61	250.00	(65.39)	73.84%
Total PRESBYTERY OFFICE	3.91	1,215.23	1,770.00	(554.77)	68.66%
Total Expense	7,271.68	83,145.79	138,102.00	(54,956.21)	60.21%
Net Ordinary Income	(7,158.92)	114.12	(22,036.00)	22,150.12	(0.52%)
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Unrestricted	0.00	0.00	3,687.66	(3,687.66)	0.0%
Transfers from W Yellowstone	0.00	0.00	18,348.34	(18,348.34)	0.0%
Total OTHER RECEIPTS	0.00	0.00	22,036.00	(22,036.00)	0.0%
Realized Gain(Loss)	0.00	78.33	0.00	78.33	100.0%
Unrealized Gain(Loss)	0.00	5,165.94	0.00	5,165.94	100.0%
Total Other Income	0.00	5,244.27	22,036.00	(16,791.73)	23.8%
Net Other Income	0.00	5,244.27	22,036.00	(16,791.73)	23.8%
Net Income	(7,158.92)	5,358.39	0.00	5,358.39	100.0%

**Presbytery of Yellowstone PCUSA
Program Budget Performance
August 2025**

Accrual Basis

	Aug 25	Jan - Aug 25	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	187.50	18,912.50	10,000.00	8,912.50	189.13%
4002.2 · Event Fees	0.00	1,550.00	2,000.00	(450.00)	77.5%
4002.3 · Rental of Camp Facilities	2,500.00	13,250.00	12,000.00	1,250.00	110.42%
4002.5 · Other Camp Income	465.00	4,003.17	2,000.00	2,003.17	200.16%
Total 4002 · Camp Income	<u>3,152.50</u>	<u>37,715.67</u>	<u>26,000.00</u>	<u>11,715.67</u>	<u>145.06%</u>
4003 · General Mission Pledge	589.29	14,532.64	24,000.00	(9,467.36)	60.55%
Total RECEIPTS	<u>3,741.79</u>	<u>52,248.31</u>	<u>50,000.00</u>	<u>2,248.31</u>	<u>104.5%</u>
Total Income	<u>3,741.79</u>	<u>52,248.31</u>	<u>50,000.00</u>	<u>2,248.31</u>	<u>104.5%</u>
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	4,162.68	1,200.00	2,962.68	346.89%
6102 · Food	214.07	6,624.69	3,500.00	3,124.69	189.28%
6103 · Supplies	474.98	2,886.25	800.00	2,086.25	360.78%
6104 · Transportation	0.00	549.67	1,500.00	(950.33)	36.65%
6106 · Salaries & Wages	392.35	24,888.79	23,000.00	1,888.79	108.21%
6107 · Pastor Honorarium	0.00	250.00	1,500.00	(1,250.00)	16.67%
Total 6100 · Camping Expenses	<u>1,081.40</u>	<u>39,362.08</u>	<u>31,500.00</u>	<u>7,862.08</u>	<u>124.96%</u>
6120 · Special Events	0.00	0.00	3,500.00	(3,500.00)	0.0%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	0.00	200.00	(200.00)	0.0%
6202 · Copies & Postage	0.00	313.60	100.00	213.60	313.6%
6203 · Liability Insurance	0.00	3,142.23	4,000.00	(857.77)	78.56%
6206 · Utilities	624.38	2,334.19	3,000.00	(665.81)	77.81%
Total 6200 · Admin Camping Expenses	<u>624.38</u>	<u>5,790.02</u>	<u>7,300.00</u>	<u>(1,509.98)</u>	<u>79.32%</u>
Total CAMPING & YOUTH	<u>1,705.78</u>	<u>45,152.10</u>	<u>42,300.00</u>	<u>2,852.10</u>	<u>106.74%</u>
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	0.00	0.00	1,500.00	(1,500.00)	0.0%
6302 · Rocky Mountain College	0.00	0.00	1,500.00	(1,500.00)	0.0%
Total LEADERSHIP CABINET	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>(3,000.00)</u>	<u>0.0%</u>
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	640.00	1,000.00	(360.00)	64.0%
6502 · Congregation Ministry	0.00	0.00	1,000.00	(1,000.00)	0.0%
6503 · Emergency Career Counseling	0.00	0.00	1,000.00	(1,000.00)	0.0%
6504 · Vocations Expense	0.00	0.00	1,000.00	(1,000.00)	0.0%
6507 · Dubuque-Synod of RM CRE cohort	0.00	0.00	500.00	(500.00)	0.0%
Total PASTORAL MINISTRY TEAM	<u>0.00</u>	<u>640.00</u>	<u>4,500.00</u>	<u>(3,860.00)</u>	<u>14.22%</u>

Presbytery of Yellowstone PCUSA
Program Budget Performance
August 2025

Accrual Basis

	Aug 25	Jan - Aug 25	Annual Budget	\$ Over Budget	% of Budget
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	794.00	6,352.00	9,530.00	(3,178.00)	66.65%
Total 6602 · General Presbyter	794.00	6,352.00	9,530.00	(3,178.00)	66.65%
6604 · Payroll Taxes	30.32	1,904.55	1,400.00	504.55	136.04%
Total PERSONNEL EXPENSES	824.32	8,256.55	10,930.00	(2,673.45)	75.54%
PRESBYTERY EXPENSES					
6702 · Cluster Meetings	0.00	0.00	100.00	(100.00)	0.0%
6705 · Presbytery Other Exp	0.00	0.00	1,000.00	(1,000.00)	0.0%
Total PRESBYTERY EXPENSES	0.00	0.00	1,100.00	(1,100.00)	0.0%
Total Expense	2,530.10	54,048.65	61,830.00	(7,781.35)	87.42%
Net Ordinary Income	1,211.69	(1,800.34)	(11,830.00)	10,029.66	15.22%
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	0.00	0.00	11,830.00	(11,830.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	11,830.00	(11,830.00)	0.0%
Total Other Income	0.00	0.00	11,830.00	(11,830.00)	0.0%
Net Other Income	0.00	0.00	11,830.00	(11,830.00)	0.0%
Net Income	1,211.69	(1,800.34)	0.00	(1,800.34)	100.0%