

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of December 31, 2025

Accrual Basis

| | Dec 31, 25 | Dec 31, 24 | \$ Change |
|--|-------------------|-------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1000 · Checking and Savings | 228,093 | 279,652 | (51,559) |
| 1020 · St Timothy Checking 1961 | 100 | 100 | 0 |
| 1030 · St Timothy Checking 3686 | 5 | 100 | (95) |
| 1050 · New Covenant 5737 | | | |
| 1051 · Higher Education | 0 | 6,247 | (6,247) |
| 1052 · Other Designated Funds | 143,656 | 121,403 | 22,253 |
| Total 1050 · New Covenant 5737 | 143,656 | 127,649 | 16,006 |
| 1100 · St Timothy Endowment Funds | 575,765 | 509,249 | 66,515 |
| Total Checking/Savings | 947,618 | 916,750 | 30,868 |
| Total Current Assets | 947,618 | 916,750 | 30,868 |
| Other Assets | | | |
| 1850 · Beartooth Electric Co-op | 962 | 949 | 12 |
| 1900 · Char Rem Trust 0931 | 155,522 | 155,522 | 0 |
| Total Other Assets | 156,484 | 156,471 | 12 |
| TOTAL ASSETS | 1,104,102 | 1,073,222 | 30,880 |

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Accrual Basis

| | Dec 31, 25 | Dec 31, 24 | \$ Change |
|---|-------------------|-------------------|------------------|
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | 25,696 | 24,773 | 923 |
| Total Liabilities | 25,696 | 24,773 | 923 |
| Equity | | | |
| 3100 · General Funds | | | |
| 3100.1 · Administrative | 255 | 255 | 0 |
| 3100.2 · Admin Support | 11,079 | 34,279 | (23,200) |
| 3100.3 · Program | 41,136 | 45,709 | (4,573) |
| 3100.4 · West Yellowstone Funds | 18,348 | 18,348 | 0 |
| 3100.9 · Unrestricted | (34,636) | 16,628 | (51,264) |
| Total 3100 · General Funds | 36,183 | 115,220 | (79,038) |
| 3200 · Designated Funds | | | |
| 3200.01 · Camp Scholarships | 8,527 | 6,687 | 1,840 |
| 3200.02 · Clergy Emergency Fund | 1,757 | 1,757 | 0 |
| 3200.03 · Equip & Encourage | 35,096 | 39,746 | (4,650) |
| 3200.04 · Evangelism Grant | 52,299 | 52,369 | (70) |
| 3200.05 · Higher Education Grant | 0 | 6,247 | (6,247) |
| 3200.06 · Linda Hofer Education | 19,553 | 19,564 | (11) |
| 3200.07 · Partnership Spendable Funds | 2,390 | 2,390 | 0 |
| 3200.08 · Peace Making Offering to YP | 4,855 | 6,787 | (1,932) |
| 3200.09 · Presbyter Discretionary Fund | 2,934 | 2,526 | 408 |
| 3200.11 · Presbytery Continuing Education | 3,596 | 3,596 | 0 |
| 3200.12 · Revamp Camp | 16,302 | 18,066 | (1,764) |
| 3200.13 · Rural Ministry Grant | 1,070 | 1,070 | 0 |
| 3200.14 · Social Justice | 6,469 | 6,469 | 0 |
| 3200.16 · St Timothy's MM #1 | 100 | 100 | 0 |
| 3200.17 · St Timothy's MM #2 | 5 | 100 | (95) |
| 3200.18 · Triennium Fund | 2,531 | 6,794 | (4,263) |
| 3200.19 · Yell Pres Funds Await Cab Actio | 17,478 | 17,478 | 0 |
| 3200.20 · Dubuque-Synod Of RM CRE coh... | 3,771 | 3,703 | 69 |
| 3200.21 · Stated Clerk Discretionary Fund | 400 | 0 | 400 |
| 3200.22 · Stated Clerk Cont Education | 673 | 0 | 673 |
| Total 3200 · Designated Funds | 179,806 | 195,448 | (15,642) |
| 3300 · Restricted Funds | | | |
| 3300.1 · St Timothy Endowments | 575,765 | 509,249 | 66,515 |
| 3300.2 · Char Rem Trust | 155,522 | 155,522 | 0 |
| 3300.3 · Partnership Funds Principle Amt | 45,980 | 45,825 | 154 |
| Total 3300 · Restricted Funds | 777,266 | 710,596 | 66,670 |
| Net Income | 85,152 | 27,185 | 57,968 |
| Total Equity | 1,078,406 | 1,048,449 | 29,958 |
| TOTAL LIABILITIES & EQUITY | 1,104,102 | 1,073,222 | 30,880 |

Presbytery of Yellowstone PCUSA
Total All Classes
January through December 2025

Accrual Basis

| | Jan - Dec 25 | Annual Budget | \$ Over Budget | % of Budget |
|--------------------------------|---------------------|----------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| RECEIPTS | | | | |
| 4001 · Administrative Support | 11,800 | 35,000 | (23,200) | 34% |
| 4002 · Camp Income | 40,701 | 26,000 | 14,701 | 157% |
| 4003 · General Mission Pledge | 19,201 | 24,000 | (4,799) | 80% |
| 4004 · Per Capita Income | 82,374 | 81,066 | 1,308 | 102% |
| 4005 · Interest Income | 1,291 | 0 | 1,291 | 100% |
| 4006 · Dividend Income | 4,168 | 0 | 4,168 | 100% |
| Total RECEIPTS | 159,535 | 166,066 | (6,531) | 96% |
| Total Income | 159,535 | 166,066 | (6,531) | 96% |
| Expense | | | | |
| CAMPING & YOUTH | 53,641 | 42,300 | 11,341 | 127% |
| LEADERSHIP CABINET | 9,898 | 11,500 | (1,602) | 86% |
| PASTORAL MINISTRY TEAM | 2,117 | 7,000 | (4,883) | 30% |
| PERSONNEL EXPENSES | 103,883 | 108,846 | (4,963) | 95% |
| PRESBYTERY EXPENSES | 22,119 | 28,516 | (6,397) | 78% |
| PRESBYTERY OFFICE | 2,386 | 1,770 | 616 | 135% |
| Total Expense | 194,044 | 199,932 | (5,888) | 97% |
| Net Ordinary Income | (34,509) | (33,866) | (643) | 102% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| OTHER RECEIPTS | | | | |
| Transfers from Admin Support | 23,200 | 0 | 23,200 | 100% |
| Transfers from Program Fund | 10,000 | 11,830 | (1,830) | 85% |
| Transfers from Unrestricted | 0 | 3,688 | (3,688) | 0% |
| Transfers from W Yellowstone | 0 | 18,348 | (18,348) | 0% |
| 7100 · Other Income | 1,713 | 0 | 1,713 | 100% |
| 7200 · Cash Rewards | 64 | 0 | 64 | 100% |
| Total OTHER RECEIPTS | 34,977 | 33,866 | 1,111 | 103% |
| Realized Gain(Loss) | 78 | 0 | 78 | 100% |
| Unrealized Gain(Loss) | 18,185 | 0 | 18,185 | 100% |
| Total Other Income | 53,240 | 33,866 | 19,374 | 157% |
| Net Other Income | 53,240 | 33,866 | 19,374 | 157% |
| Net Income | 18,731 | 0 | 18,731 | 100% |