

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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These statements have not been audited, reviewed or compiled

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Statement of Financial Position
As of December 31, 2025

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%

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