

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

Accrual Basis

	Dec 31, 25	Nov 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings			
1005 · Checking 3214	37,738.73	22,894.56	14,844.17
1010 · Money Market 3355	144,322.65	144,230.78	91.87
1015 · Partnership Fund MM 3793	46,031.79	46,014.20	17.59
1060 · Vanco Clearing Account	0.00	490.00	(490.00)
Total 1000 · Checking and Savings	228,093.17	213,629.54	14,463.63
1020 · St Timothy Checking 1961	100.00	100.00	0.00
1030 · St Timothy Checking 3686	4.96	4.96	0.00
1050 · New Covenant 5737			
1052 · Other Designated Funds	143,655.63	140,834.05	2,821.58
Total 1050 · New Covenant 5737	143,655.63	140,834.05	2,821.58
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	446,025.73	437,481.08	8,544.65
1120 · St Timothy Chapel #2 6024	129,738.85	127,253.39	2,485.46
Total 1100 · St Timothy Endowment Funds	575,764.58	564,734.47	11,030.11
Total Checking/Savings	947,618.34	919,303.02	28,315.32
Total Current Assets	947,618.34	919,303.02	28,315.32
Other Assets			
1850 · Beartooth Electric Co-op	961.65	1,027.73	(66.08)
1900 · Char Rem Trust 0931	155,521.87	155,521.87	0.00
Total Other Assets	156,483.52	156,549.60	(66.08)
TOTAL ASSETS	1,104,101.86	1,075,852.62	28,249.24

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	482.26	712.26	(230.00)
Total Accounts Payable	482.26	712.26	(230.00)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	(333.29)	(440.37)	107.08
2120 · State Liabilities	4.39	(28.11)	32.50
2150 · Retirement Payable	0.00	322.40	(322.40)
2160 · Health Insurance Payable	0.00	1,390.58	(1,390.58)
2100 · Payroll Liabilities - Other	13,627.78	0.00	13,627.78
Total 2100 · Payroll Liabilities	13,298.88	1,244.50	12,054.38
2200 · Other Current Liabilities			
2200.01 · GA Pentecost Offering PC999999	539.00	380.00	159.00
2200.02 · GA Mission Pledges	1,794.10	1,186.75	607.35
2200.03 · GA Peacemaking PM999999	428.33	135.83	292.50
2200.04 · GA One Great Hour OG999999	4,000.00	425.00	3,575.00
2200.05 · GA Christmas Joy CJ999999	1,770.00	0.00	1,770.00
2200.06 · GA Theological EducationTE99...	600.00	0.00	600.00
Total 2200 · Other Current Liabilities	9,131.43	2,127.58	7,003.85
2300 · Advance Payment	2,783.00	0.00	2,783.00
Total Other Current Liabilities	25,213.31	3,372.08	21,841.23
Total Current Liabilities	25,695.57	4,084.34	21,611.23
Total Liabilities	25,695.57	4,084.34	21,611.23
Equity			
3100 · General Funds			
3100.1 · Administrative	255.07	255.07	0.00
3100.2 · Admin Support	11,079.49	34,279.49	(23,200.00)
3100.3 · Program	41,135.79	51,135.79	(10,000.00)
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	(34,636.19)	(33,472.86)	(1,163.33)
Total 3100 · General Funds	36,182.50	70,545.83	(34,363.33)
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	35,096.16	0.00
3200.04 · Evangelism Grant	52,298.81	52,369.21	(70.40)
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	4,854.51	3,854.51	1,000.00
3200.09 · Presbyter Discretionary Fund	2,934.21	2,525.94	408.27
3200.11 · Presbytery Continuing Education	3,595.77	3,595.77	0.00
3200.12 · Revamp Camp	16,302.08	17,283.08	(981.00)
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	4.96	100.00	(95.04)

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	Dec 31, 25	Nov 30, 25	\$ Change
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	3,771.00	3,621.00	150.00
3200.21 · Stated Clerk Discretionary Fund	399.61	0.00	399.61
3200.22 · Stated Clerk Cont Education	673.00	0.00	673.00
Total 3200 · Designated Funds	179,805.62	178,321.18	1,484.44
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	575,764.58	574,506.21	1,258.37
3300.2 · Char Rem Trust	155,521.87	155,521.87	0.00
3300.3 · Partnership Funds Principle Amt	45,979.61	45,979.61	0.00
Total 3300 · Restricted Funds	777,266.06	776,007.69	1,258.37
Net Income	85,152.11	46,893.58	38,258.53
Total Equity	1,078,406.29	1,071,768.28	6,638.01
TOTAL LIABILITIES & EQUITY	1,104,101.86	1,075,852.62	28,249.24

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%

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

Accrual Basis

	Dec 25	Jan - Dec 25	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	0.00	19,112.50	10,000.00	9,112.50	191.13%
4002.2 · Event Fees	0.00	1,550.00	2,000.00	(450.00)	77.5%
4002.3 · Rental of Camp Facilities	0.00	13,650.00	12,000.00	1,650.00	113.75%
4002.5 · Other Camp Income	260.00	6,388.17	2,000.00	4,388.17	319.41%
Total 4002 · Camp Income	260.00	40,700.67	26,000.00	14,700.67	156.54%
4003 · General Mission Pledge	2,399.97	19,201.48	24,000.00	(4,798.52)	80.01%
Total RECEIPTS	2,659.97	59,902.15	50,000.00	9,902.15	119.8%
Total Income	2,659.97	59,902.15	50,000.00	9,902.15	119.8%
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	4,162.68	1,200.00	2,962.68	346.89%
6102 · Food	0.00	6,624.69	3,500.00	3,124.69	189.28%
6103 · Supplies	4,773.75	7,660.00	800.00	6,860.00	957.5%
6104 · Transportation	0.00	549.67	1,500.00	(950.33)	36.65%
6106 · Salaries & Wages	1,092.34	27,158.18	23,000.00	4,158.18	118.08%
6107 · Pastor Honorarium	0.00	250.00	1,500.00	(1,250.00)	16.67%
Total 6100 · Camping Expenses	5,866.09	46,405.22	31,500.00	14,905.22	147.32%
6120 · Special Events	0.00	0.00	3,500.00	(3,500.00)	0.0%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	220.00	200.00	20.00	110.0%
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	102.72	3,560.31	3,000.00	560.31	118.68%
Total 6200 · Admin Camping Expenses	102.72	7,236.14	7,300.00	(63.86)	99.13%
Total CAMPING & YOUTH	5,968.81	53,641.36	42,300.00	11,341.36	126.81%
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	0.00	1,500.00	1,500.00	0.00	100.0%
6302 · Rocky Mountain College	0.00	1,500.00	1,500.00	0.00	100.0%
Total LEADERSHIP CABINET	0.00	3,000.00	3,000.00	0.00	100.0%
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	640.00	1,000.00	(360.00)	64.0%
6502 · Congregation Ministry	627.85	627.85	1,000.00	(372.15)	62.79%
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	627.85	1,267.85	4,500.00	(3,232.15)	28.17%

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

Accrual Basis

	Dec 25	Jan - Dec 25	Annual Budget	\$ Over Budget	% of Budget
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	794.00	9,528.00	9,530.00	(2.00)	99.98%
Total 6602 · General Presbyter	794.00	9,528.00	9,530.00	(2.00)	99.98%
6604 · Payroll Taxes	84.45	1,957.61	1,400.00	557.61	139.83%
Total PERSONNEL EXPENSES	878.45	11,485.61	10,930.00	555.61	105.08%
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	7,475.11	69,394.82	61,830.00	7,564.82	112.24%
Net Ordinary Income	(4,815.14)	(9,492.67)	(11,830.00)	2,337.33	80.24%
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	10,000.00	10,000.00	11,830.00	(1,830.00)	84.53%
Total OTHER RECEIPTS	10,000.00	10,000.00	11,830.00	(1,830.00)	84.53%
Total Other Income	10,000.00	10,000.00	11,830.00	(1,830.00)	84.53%
Net Other Income	10,000.00	10,000.00	11,830.00	(1,830.00)	84.53%
Net Income	5,184.86	507.33	0.00	507.33	100.0%