

**Presbytery of Yellowstone PCUSA**  
**Administration Budget Performance**  
**January 2026**

**Accrual Basis**

	<u>Jan 26</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>RECEIPTS</b>				
4001 · Administrative Support	2,000.00	35,000.00	(33,000.00)	5.71%
4004 · Per Capita Income	40,395.50	80,949.00	(40,553.50)	49.9%
4005 · Interest Income	114.47	0.00	114.47	100.0%
<b>Total RECEIPTS</b>	<u>42,509.97</u>	<u>115,949.00</u>	<u>(73,439.03)</u>	<u>36.66%</u>
<b>Total Income</b>	42,509.97	115,949.00	(73,439.03)	36.66%
<b>Expense</b>				
<b>LEADERSHIP CABINET</b>				
6303 · Cabinet Meetings	0.00	500.00	(500.00)	0.0%
6304 · Accounting Fees	1,275.00	6,300.00	(5,025.00)	20.24%
6305 · Legal Fees	0.00	500.00	(500.00)	0.0%
6306 · Task Force Meetings	0.00	100.00	(100.00)	0.0%
6307 · Nom/St-Tim/Delegate Mtgs	0.00	100.00	(100.00)	0.0%
<b>Total LEADERSHIP CABINET</b>	<u>1,275.00</u>	<u>7,500.00</u>	<u>(6,225.00)</u>	<u>17.0%</u>
<b>PASTORAL MINISTRY TEAM</b>				
6506 · PMT Meeting Expense	0.00	2,500.00	(2,500.00)	0.0%
<b>Total PASTORAL MINISTRY TEAM</b>	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>	<u>0.0%</u>
<b>PERSONNEL EXPENSES</b>				
6601 · Admin Manager				
6601.1 · Salary	188.37	4,000.00	(3,811.63)	4.71%
<b>Total 6601 · Admin Manager</b>	<u>188.37</u>	<u>4,000.00</u>	<u>(3,811.63)</u>	<u>4.71%</u>
6602 · General Presbyter				
6602.1 · Salary	582.12	7,490.00	(6,907.88)	7.77%
6602.2 · Housing	2,392.96	29,576.00	(27,183.04)	8.09%
6602.3 · Retirement	322.40	4,688.00	(4,365.60)	6.88%
6602.4 · Insurance	1,611.12	18,500.00	(16,888.88)	8.71%
6602.5 · Meals Reimb	0.00	1,200.00	(1,200.00)	0.0%
6602.6 · Travel Reimb	0.00	4,000.00	(4,000.00)	0.0%
6602.7 · Telephone	0.00	1,200.00	(1,200.00)	0.0%
6602.8 · Discretionary Fund	0.00	1,250.00	(1,250.00)	0.0%
6602.9 · Study Leave	0.00	700.00	(700.00)	0.0%
<b>Total 6602 · General Presbyter</b>	<u>4,908.60</u>	<u>68,604.00</u>	<u>(63,695.40)</u>	<u>7.16%</u>
6603 · Stated Clerk				
6603.1 · Salary	1,869.20	23,110.00	(21,240.80)	8.09%
6603.4 · Travel Reimb	0.00	2,500.00	(2,500.00)	0.0%
6603.5 · Discretionary Fund	41.92	500.00	(458.08)	8.38%
6603.6 · Continuing Education	0.00	673.00	(673.00)	0.0%
<b>Total 6603 · Stated Clerk</b>	<u>1,911.12</u>	<u>26,783.00</u>	<u>(24,871.88)</u>	<u>7.14%</u>
6604 · Payroll Taxes	321.27	2,071.00	(1,749.73)	15.51%
<b>Total PERSONNEL EXPENSES</b>	<u>7,329.36</u>	<u>101,458.00</u>	<u>(94,128.64)</u>	<u>7.22%</u>

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	<u>Jan 26</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>PRESBYTERY EXPENSES</b>				
6703 · Per Capita Expense	15,065.88	19,080.00	(4,014.12)	78.96%
6704 · Presbytery Meetings	0.00	5,000.00	(5,000.00)	0.0%
6705 · Presbytery Other Exp	0.00	2,400.00	(2,400.00)	0.0%
<b>Total PRESBYTERY EXPENSES</b>	<u>15,065.88</u>	<u>26,480.00</u>	<u>(11,414.12)</u>	<u>56.9%</u>
<b>PRESBYTERY OFFICE</b>				
6801 · Copies & Postage	0.00	300.00	(300.00)	0.0%
6802 · Insurance	0.00	420.00	(420.00)	0.0%
6803 · Office Supplies	0.00	100.00	(100.00)	0.0%
6804 · Rent	0.00	100.00	(100.00)	0.0%
6805 · Computer & Telephone Expense	0.00	600.00	(600.00)	0.0%
6806 · Bank Service Charges	0.00	250.00	(250.00)	0.0%
<b>Total PRESBYTERY OFFICE</b>	<u>0.00</u>	<u>1,770.00</u>	<u>(1,770.00)</u>	<u>0.0%</u>
<b>Total Expense</b>	<u>23,670.24</u>	<u>139,708.00</u>	<u>(116,037.76)</u>	<u>16.94%</u>
<b>Net Ordinary Income</b>	<u>18,839.73</u>	<u>(23,759.00)</u>	<u>42,598.73</u>	<u>(79.3%)</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>OTHER RECEIPTS</b>				
Transfers from Unrestricted	0.00	16,711.00	(16,711.00)	0.0%
Transfers from W Yellowstone	0.00	7,048.00	(7,048.00)	0.0%
<b>Total OTHER RECEIPTS</b>	<u>0.00</u>	<u>23,759.00</u>	<u>(23,759.00)</u>	<u>0.0%</u>
<b>Total Other Income</b>	<u>0.00</u>	<u>23,759.00</u>	<u>(23,759.00)</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>23,759.00</u>	<u>(23,759.00)</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>18,839.73</b></u>	<u><b>0.00</b></u>	<u><b>18,839.73</b></u>	<u><b>100.0%</b></u>

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Program Budget Performance  
January 2026**

**Accrual Basis**

	<b>Jan 26</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>4002 · Camp Income</b>				
<b>4002.1 · Summer Camp Fees</b>	0.00	15,000.00	(15,000.00)	0.0%
<b>4002.2 · Event Fees</b>	0.00	2,000.00	(2,000.00)	0.0%
<b>4002.3 · Rental of Camp Facilities</b>	0.00	14,000.00	(14,000.00)	0.0%
<b>4002.5 · Other Camp Income</b>	0.00	2,000.00	(2,000.00)	0.0%
<b>Total 4002 · Camp Income</b>	0.00	33,000.00	(33,000.00)	0.0%
<b>4003 · General Mission Pledge</b>	4,389.29	18,000.00	(13,610.71)	24.39%
<b>Total RECEIPTS</b>	4,389.29	51,000.00	(46,610.71)	8.61%
<b>Total Income</b>	4,389.29	51,000.00	(46,610.71)	8.61%
<b>Expense</b>				
<b>CAMPING &amp; YOUTH</b>				
<b>6100 · Camping Expenses</b>				
<b>6101 · Activities</b>	0.00	3,000.00	(3,000.00)	0.0%
<b>6102 · Food</b>	0.00	5,000.00	(5,000.00)	0.0%
<b>6103 · Supplies</b>	0.00	800.00	(800.00)	0.0%
<b>6104 · Transportation</b>	0.00	1,500.00	(1,500.00)	0.0%
<b>6106 · Salaries &amp; Wages</b>	392.35	25,000.00	(24,607.65)	1.57%
<b>6107 · Pastor Honorarium</b>	0.00	1,500.00	(1,500.00)	0.0%
<b>Total 6100 · Camping Expenses</b>	392.35	36,800.00	(36,407.65)	1.07%
<b>6120 · Special Events</b>	0.00	100.00	(100.00)	0.0%
<b>6200 · Admin Camping Expenses</b>				
<b>6201 · Advertising &amp; Marketing</b>	0.00	200.00	(200.00)	0.0%
<b>6202 · Copies &amp; Postage</b>	0.00	100.00	(100.00)	0.0%
<b>6203 · Liability Insurance</b>	0.00	4,000.00	(4,000.00)	0.0%
<b>6206 · Utilities</b>	99.94	3,000.00	(2,900.06)	3.33%
<b>Total 6200 · Admin Camping Expenses</b>	99.94	7,300.00	(7,200.06)	1.37%
<b>Total CAMPING &amp; YOUTH</b>	492.29	44,200.00	(43,707.71)	1.11%
<b>LEADERSHIP CABINET</b>				
<b>6301 · Intermountain Childrens Home</b>	0.00	1,500.00	(1,500.00)	0.0%
<b>6302 · Rocky Mountain College</b>	0.00	1,500.00	(1,500.00)	0.0%
<b>Total LEADERSHIP CABINET</b>	0.00	3,000.00	(3,000.00)	0.0%
<b>PASTORAL MINISTRY TEAM</b>				
<b>6501 · Training</b>	0.00	1,000.00	(1,000.00)	0.0%
<b>6502 · Congregation Ministry</b>	0.00	100.00	(100.00)	0.0%
<b>6503 · Emergency Career Counseling</b>	0.00	100.00	(100.00)	0.0%
<b>6504 · Vocations Expense</b>	0.00	100.00	(100.00)	0.0%
<b>Total PASTORAL MINISTRY TEAM</b>	0.00	1,300.00	(1,300.00)	0.0%

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<b>PERSONNEL EXPENSES</b>				
<b>6602 · General Presbyter</b>				
<b>6602.1 · Salary</b>	818.00	9,816.00	(8,998.00)	8.33%
<b>Total 6602 · General Presbyter</b>	818.00	9,816.00	(8,998.00)	8.33%
<b>6604 · Payroll Taxes</b>	30.33	1,400.00	(1,369.67)	2.17%
<b>Total PERSONNEL EXPENSES</b>	848.33	11,216.00	(10,367.67)	7.56%
<b>PRESBYTERY EXPENSES</b>				
<b>6702 · Cluster Meetings</b>	0.00	100.00	(100.00)	0.0%
<b>6705 · Presbytery Other Exp</b>	0.00	1,000.00	(1,000.00)	0.0%
<b>Total PRESBYTERY EXPENSES</b>	0.00	1,100.00	(1,100.00)	0.0%
<b>Total Expense</b>	1,340.62	60,816.00	(59,475.38)	2.2%
<b>Net Ordinary Income</b>	3,048.67	(9,816.00)	12,864.67	(31.06%)
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>OTHER RECEIPTS</b>				
<b>Transfers from Program Fund</b>	0.00	9,816.00	(9,816.00)	0.0%
<b>Total OTHER RECEIPTS</b>	0.00	9,816.00	(9,816.00)	0.0%
<b>Total Other Income</b>	0.00	9,816.00	(9,816.00)	0.0%
<b>Net Other Income</b>	0.00	9,816.00	(9,816.00)	0.0%
<b>Net Income</b>	<b>3,048.67</b>	<b>0.00</b>	<b>3,048.67</b>	<b>100.0%</b>

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Position**  
**As of January 31, 2026**

**Accrual Basis**

	<u>Jan 31, 26</u>	<u>Dec 31, 25</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1000 · Checking and Savings			
1005 · Checking 3214	37,386.33	37,738.95	(352.62)
1010 · Money Market 3355	144,417.55	144,322.65	94.90
1015 · Partnership Fund MM 3793	46,049.95	46,031.79	18.16
<b>Total 1000 · Checking and Savings</b>	<u>227,853.83</u>	<u>228,093.39</u>	<u>(239.56)</u>
1020 · St Timothy Checking 1961	100.00	100.00	0.00
1030 · St Timothy Checking 3686	100.00	4.96	95.04
1050 · New Covenant 5737			
1052 · Other Designated Funds	143,655.63	143,655.63	0.00
<b>Total 1050 · New Covenant 5737</b>	<u>143,655.63</u>	<u>143,655.63</u>	<u>0.00</u>
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	442,241.87	446,025.73	(3,783.86)
1120 · St Timothy Chapel #2 6024	130,744.46	129,738.85	1,005.61
<b>Total 1100 · St Timothy Endowment Funds</b>	<u>572,986.33</u>	<u>575,764.58</u>	<u>(2,778.25)</u>
<b>Total Checking/Savings</b>	<u>944,695.79</u>	<u>947,618.56</u>	<u>(2,922.77)</u>
<b>Other Current Assets</b>			
1499 · Undeposited Funds	963.11	0.00	963.11
<b>Total Other Current Assets</b>	<u>963.11</u>	<u>0.00</u>	<u>963.11</u>
<b>Total Current Assets</b>	<u>945,658.90</u>	<u>947,618.56</u>	<u>(1,959.66)</u>
<b>Other Assets</b>			
1850 · Beartooth Electric Co-op	961.65	961.65	0.00
1900 · Char Rem Trust 0931	155,521.87	155,521.87	0.00
<b>Total Other Assets</b>	<u>156,483.52</u>	<u>156,483.52</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u><u>1,102,142.42</u></u>	<u><u>1,104,102.08</u></u>	<u><u>(1,959.66)</u></u>

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Position**  
**As of January 31, 2026**

**Accrual Basis**

	Jan 31, 26	Dec 31, 25	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	2,207.26	482.26	1,725.00
<b>Total Accounts Payable</b>	2,207.26	482.26	1,725.00
<b>Credit Cards</b>			
2050 · Ramp Credit Card	41.92	0.00	41.92
<b>Total Credit Cards</b>	41.92	0.00	41.92
<b>Other Current Liabilities</b>			
<b>2100 · Payroll Liabilities</b>			
2110 · Federal Liabilities	524.84	(333.29)	858.13
2120 · State Liabilities	35.35	4.39	30.96
2100 · Payroll Liabilities - Other	0.00	13,627.78	(13,627.78)
<b>Total 2100 · Payroll Liabilities</b>	560.19	13,298.88	(12,738.69)
<b>2200 · Other Current Liabilities</b>			
2200.01 · GA Pentecost Offering PC999999	0.00	539.00	(539.00)
2200.02 · GA Mission Pledges	1,187.35	1,794.10	(606.75)
2200.03 · GA Peacemaking PM999999	0.00	428.33	(428.33)
2200.04 · GA One Great Hour OG999999	0.00	4,000.00	(4,000.00)
2200.05 · GA Christmas Joy CJ999999	534.00	1,770.00	(1,236.00)
2200.06 · GA Theological EducationTE99...	0.00	600.00	(600.00)
<b>Total 2200 · Other Current Liabilities</b>	1,721.35	9,131.43	(7,410.08)
2300 · Advance Payment	0.00	2,783.00	(2,783.00)
<b>Total Other Current Liabilities</b>	2,281.54	25,213.31	(22,931.77)
<b>Total Current Liabilities</b>	4,530.72	25,695.57	(21,164.85)
<b>Total Liabilities</b>	4,530.72	25,695.57	(21,164.85)
<b>Equity</b>			
<b>3100 · General Funds</b>			
3100.1 · Administrative	6,679.08	255.07	6,424.01
3100.2 · Admin Support	22,879.49	11,079.49	11,800.00
3100.3 · Program	41,643.12	41,135.79	507.33
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	31,784.80	(34,636.19)	66,420.99
<b>Total 3100 · General Funds</b>	121,334.83	36,182.50	85,152.33
<b>3200 · Designated Funds</b>			
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	52,298.81	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	4,854.51	4,854.51	0.00
3200.09 · Presbyterian Discretionary Fund	2,934.21	2,934.21	0.00
3200.11 · Presbytery Continuing Education	3,595.77	3,595.77	0.00
3200.12 · Revamp Camp	16,302.08	16,302.08	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

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

**Presbytery of Yellowstone PCUSA**  
**Statement of Financial Position**  
**As of January 31, 2026**

**Accrual Basis**

	<b>Jan 31, 26</b>	<b>Dec 31, 25</b>	<b>\$ Change</b>
<b>3200.16 · St Timothy's MM #1</b>	100.00	100.00	0.00
<b>3200.17 · St Timothy's MM #2</b>	4.96	4.96	0.00
<b>3200.18 · Triennium Fund</b>	2,530.74	2,530.74	0.00
<b>3200.19 · Yell Pres Funds Await Cab Actio</b>	17,478.27	17,478.27	0.00
<b>3200.20 · Dubuque-Synod Of RM CRE cohort</b>	3,771.00	3,771.00	0.00
<b>3200.21 · Stated Clerk Discretionary Fund</b>	399.61	399.61	0.00
<b>3200.22 · Stated Clerk Cont Education</b>	673.00	673.00	0.00
<b>Total 3200 · Designated Funds</b>	179,805.62	179,805.62	0.00
<b>3300 · Restricted Funds</b>			
<b>3300.1 · St Timothy Endowments</b>	575,764.58	575,764.58	0.00
<b>3300.2 · Char Rem Trust</b>	155,521.87	155,521.87	0.00
<b>3300.3 · Partnership Funds Principle Amt</b>	45,979.61	45,979.61	0.00
<b>Total 3300 · Restricted Funds</b>	777,266.06	777,266.06	0.00
<b>Net Income</b>	19,205.19	85,152.33	(65,947.14)
<b>Total Equity</b>	1,097,611.70	1,078,406.51	19,205.19
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,102,142.42</b>	<b>1,104,102.08</b>	<b>(1,959.66)</b>