

Presbytery of Yellowstone PCUSA
Administration Budget Performance
April 2026

Accrual Basis

| | Apr 26 | Jan - Apr 26 | Annual Budget | \$ Over Budget | % of Budget |
|--|-----------------|---------------------|----------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| RECEIPTS | | | | | |
| 4001 · Administrative Support | 100.00 | 2,600.00 | 35,000.00 | (32,400.00) | 7.43% |
| 4004 · Per Capita Income | 792.00 | 77,740.50 | 80,949.00 | (3,208.50) | 96.04% |
| 4005 · Interest Income | 106.18 | 425.74 | 0.00 | 425.74 | 100.0% |
| Total RECEIPTS | <u>998.18</u> | <u>80,766.24</u> | <u>115,949.00</u> | <u>(35,182.76)</u> | <u>69.66%</u> |
| Total Income | 998.18 | 80,766.24 | 115,949.00 | (35,182.76) | 69.66% |
| Expense | | | | | |
| LEADERSHIP CABINET | | | | | |
| 6303 · Cabinet Meetings | 0.00 | 0.00 | 500.00 | (500.00) | 0.0% |
| 6304 · Accounting Fees | 560.00 | 2,770.00 | 6,300.00 | (3,530.00) | 43.97% |
| 6305 · Legal Fees | 0.00 | 0.00 | 500.00 | (500.00) | 0.0% |
| 6306 · Task Force Meetings | 0.00 | 73.75 | 100.00 | (26.25) | 73.75% |
| 6307 · Nom/St-Tim/Delegate Mtgs | 0.00 | 0.00 | 100.00 | (100.00) | 0.0% |
| Total LEADERSHIP CABINET | <u>560.00</u> | <u>2,843.75</u> | <u>7,500.00</u> | <u>(4,656.25)</u> | <u>37.92%</u> |
| PASTORAL MINISTRY TEAM | | | | | |
| 6506 · PMT Meeting Expense | 0.00 | 25.34 | 2,500.00 | (2,474.66) | 1.01% |
| Total PASTORAL MINISTRY TEAM | <u>0.00</u> | <u>25.34</u> | <u>2,500.00</u> | <u>(2,474.66)</u> | <u>1.01%</u> |
| PERSONNEL EXPENSES | | | | | |
| 6601 · Admin Manager | | | | | |
| 6601.1 · Salary | 207.90 | 914.76 | 4,000.00 | (3,085.24) | 22.87% |
| Total 6601 · Admin Manager | <u>207.90</u> | <u>914.76</u> | <u>4,000.00</u> | <u>(3,085.24)</u> | <u>22.87%</u> |
| 6602 · General Presbyter | | | | | |
| 6602.1 · Salary | 624.16 | 2,496.66 | 7,490.00 | (4,993.34) | 33.33% |
| 6602.2 · Housing | 2,464.68 | 9,858.68 | 29,576.00 | (19,717.32) | 33.33% |
| 6602.3 · Retirement | 332.08 | 1,318.64 | 4,688.00 | (3,369.36) | 28.13% |
| 6602.4 · Insurance | 1,600.28 | 6,413.12 | 18,500.00 | (12,086.88) | 34.67% |
| 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>5,021.20</u> | <u>20,087.10</u> | <u>68,604.00</u> | <u>(48,516.90)</u> | <u>29.28%</u> |
| 6603 · Stated Clerk | | | | | |
| 6603.1 · Salary | 1,925.84 | 7,703.34 | 23,110.00 | (15,406.66) | 33.33% |
| 6603.4 · Travel Reimb | 0.00 | 0.00 | 2,500.00 | (2,500.00) | 0.0% |
| 6603.5 · Discretionary Fund | 0.00 | 41.92 | 500.00 | (458.08) | 8.38% |
| 6603.6 · Continuing Education | 500.00 | 500.00 | 673.00 | (173.00) | 74.29% |
| Total 6603 · Stated Clerk | <u>2,425.84</u> | <u>8,245.26</u> | <u>26,783.00</u> | <u>(18,537.74)</u> | <u>30.79%</u> |
| 6604 · Payroll Taxes | 164.93 | 828.40 | 2,071.00 | (1,242.60) | 40.0% |
| Total PERSONNEL EXPENSES | <u>7,819.87</u> | <u>30,075.52</u> | <u>101,458.00</u> | <u>(71,382.48)</u> | <u>29.64%</u> |

Presbytery of Yellowstone PCUSA
Administration Budget Performance
April 2026

Accrual Basis

| | <u>Apr 26</u> | <u>Jan - Apr 26</u> | <u>Annual Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-------------------------------------|--------------------------|-------------------------|----------------------|-------------------------|----------------------|
| PRESBYTERY EXPENSES | | | | | |
| 6703 · Per Capita Expense | 0.00 | 19,079.88 | 19,080.00 | (0.12) | 100.0% |
| 6704 · Presbytery Meetings | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.0% |
| 6705 · Presbytery Other Exp | 0.00 | 700.00 | 2,400.00 | (1,700.00) | 29.17% |
| Total PRESBYTERY EXPENSES | <u>0.00</u> | <u>19,779.88</u> | <u>26,480.00</u> | <u>(6,700.12)</u> | <u>74.7%</u> |
| PRESBYTERY OFFICE | | | | | |
| 6801 · Copies & Postage | 73.08 | 338.68 | 300.00 | 38.68 | 112.89% |
| 6802 · Insurance | 0.00 | 420.00 | 420.00 | 0.00 | 100.0% |
| 6803 · Office Supplies | 0.00 | 192.95 | 100.00 | 92.95 | 192.95% |
| 6804 · Rent | 0.00 | 0.00 | 100.00 | (100.00) | 0.0% |
| 6805 · Computer & Telephone Expense | (375.85) | 550.83 | 600.00 | (49.17) | 91.81% |
| 6806 · Bank Service Charges | 30.15 | 33.17 | 250.00 | (216.83) | 13.27% |
| Total PRESBYTERY OFFICE | <u>(272.62)</u> | <u>1,535.63</u> | <u>1,770.00</u> | <u>(234.37)</u> | <u>86.76%</u> |
| Total Expense | <u>8,107.25</u> | <u>54,260.12</u> | <u>139,708.00</u> | <u>(85,447.88)</u> | <u>38.84%</u> |
| Net Ordinary Income | <u>(7,109.07)</u> | <u>26,506.12</u> | <u>(23,759.00)</u> | <u>50,265.12</u> | <u>(111.56%)</u> |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| OTHER RECEIPTS | | | | | |
| Transfers from Unrestricted | 0.00 | 0.00 | 16,711.00 | (16,711.00) | 0.0% |
| Transfers from W Yellowstone | 0.00 | 0.00 | 7,048.00 | (7,048.00) | 0.0% |
| Total OTHER RECEIPTS | <u>0.00</u> | <u>0.00</u> | <u>23,759.00</u> | <u>(23,759.00)</u> | <u>0.0%</u> |
| Unrealized Gain(Loss) | 0.00 | (3,873.26) | 0.00 | (3,873.26) | 100.0% |
| Total Other Income | <u>0.00</u> | <u>(3,873.26)</u> | <u>23,759.00</u> | <u>(27,632.26)</u> | <u>(16.3%)</u> |
| Net Other Income | <u>0.00</u> | <u>(3,873.26)</u> | <u>23,759.00</u> | <u>(27,632.26)</u> | <u>(16.3%)</u> |
| Net Income | <u>(7,109.07)</u> | <u>22,632.86</u> | <u>0.00</u> | <u>22,632.86</u> | <u>100.0%</u> |

**Presbytery of Yellowstone PCUSA
Program Budget Performance
April 2026**

Accrual Basis

| | Apr 26 | Jan - Apr 26 | Annual Budget | \$ Over Budget | % of Budget |
|--|---------------|---------------------|----------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| RECEIPTS | | | | | |
| 4002 · Camp Income | | | | | |
| 4002.1 · Summer Camp Fees | 1,507.50 | 1,507.50 | 15,000.00 | (13,492.50) | 10.05% |
| 4002.2 · Event Fees | 330.00 | 1,713.00 | 2,000.00 | (287.00) | 85.65% |
| 4002.3 · Rental of Camp Facilities | 0.00 | 0.00 | 14,000.00 | (14,000.00) | 0.0% |
| 4002.5 · Other Camp Income | 0.00 | 0.00 | 2,000.00 | (2,000.00) | 0.0% |
| Total 4002 · Camp Income | 1,837.50 | 3,220.50 | 33,000.00 | (29,779.50) | 9.76% |
| 4003 · General Mission Pledge | 992.66 | 10,268.62 | 18,000.00 | (7,731.38) | 57.05% |
| Total RECEIPTS | 2,830.16 | 13,489.12 | 51,000.00 | (37,510.88) | 26.45% |
| Total Income | 2,830.16 | 13,489.12 | 51,000.00 | (37,510.88) | 26.45% |
| Expense | | | | | |
| CAMPING & YOUTH | | | | | |
| 6100 · Camping Expenses | | | | | |
| 6101 · Activities | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.0% |
| 6102 · Food | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.0% |
| 6103 · Supplies | 414.42 | 414.42 | 800.00 | (385.58) | 51.8% |
| 6104 · Transportation | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.0% |
| 6106 · Salaries & Wages | 404.12 | 1,616.48 | 25,000.00 | (23,383.52) | 6.47% |
| 6107 · Pastor Honorarium | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.0% |
| Total 6100 · Camping Expenses | 818.54 | 2,030.90 | 36,800.00 | (34,769.10) | 5.52% |
| 6120 · Special Events | 0.00 | 1,142.70 | 100.00 | 1,042.70 | 1,142.7% |
| 6200 · Admin Camping Expenses | | | | | |
| 6201 · Advertising & Marketing | 231.95 | 231.95 | 200.00 | 31.95 | 115.98% |
| 6202 · Copies & Postage | 142.49 | 142.49 | 100.00 | 42.49 | 142.49% |
| 6203 · Liability Insurance | 0.00 | 2,994.26 | 4,000.00 | (1,005.74) | 74.86% |
| 6206 · Utilities | 494.20 | 792.56 | 3,000.00 | (2,207.44) | 26.42% |
| Total 6200 · Admin Camping Expenses | 868.64 | 4,161.26 | 7,300.00 | (3,138.74) | 57.0% |
| Total CAMPING & YOUTH | 1,687.18 | 7,334.86 | 44,200.00 | (36,865.14) | 16.6% |
| 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 | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.0% |
| PASTORAL MINISTRY TEAM | | | | | |
| 6501 · Training | 0.00 | 764.97 | 1,000.00 | (235.03) | 76.5% |
| 6502 · Congregation Ministry | 0.00 | 114.42 | 100.00 | 14.42 | 114.42% |
| 6503 · Emergency Career Counseling | 0.00 | 0.00 | 100.00 | (100.00) | 0.0% |
| 6504 · Vocations Expense | 0.00 | 0.00 | 100.00 | (100.00) | 0.0% |
| Total PASTORAL MINISTRY TEAM | 0.00 | 879.39 | 1,300.00 | (420.61) | 67.65% |

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April 2026**

Accrual Basis

| | Apr 26 | Jan - Apr 26 | Annual Budget | \$ Over Budget | % of Budget |
|---------------------------------------|-----------------|---------------------|----------------------|-----------------------|--------------------|
| PERSONNEL EXPENSES | | | | | |
| 6602 · General Presbyter | | | | | |
| 6602.1 · Salary | 818.00 | 3,272.00 | 9,816.00 | (6,544.00) | 33.33% |
| Total 6602 · General Presbyter | 818.00 | 3,272.00 | 9,816.00 | (6,544.00) | 33.33% |
| 6604 · Payroll Taxes | 31.23 | 124.95 | 1,400.00 | (1,275.05) | 8.93% |
| Total PERSONNEL EXPENSES | 849.23 | 3,396.95 | 11,216.00 | (7,819.05) | 30.29% |
| 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 | 2,536.41 | 11,611.20 | 60,816.00 | (49,204.80) | 19.09% |
| Net Ordinary Income | 293.75 | 1,877.92 | (9,816.00) | 11,693.92 | (19.13%) |
| Other Income/Expense | | | | | |
| Other Income | | | | | |
| OTHER RECEIPTS | | | | | |
| Transfers from Program Fund | 0.00 | 0.00 | 9,816.00 | (9,816.00) | 0.0% |
| Total OTHER RECEIPTS | 0.00 | 0.00 | 9,816.00 | (9,816.00) | 0.0% |
| Total Other Income | 0.00 | 0.00 | 9,816.00 | (9,816.00) | 0.0% |
| Net Other Income | 0.00 | 0.00 | 9,816.00 | (9,816.00) | 0.0% |
| Net Income | 293.75 | 1,877.92 | 0.00 | 1,877.92 | 100.0% |

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of April 30, 2026

Accrual Basis

| | <u>Apr 30, 26</u> | <u>Mar 31, 26</u> | <u>\$ Change</u> |
|--|----------------------------|----------------------------|--------------------------|
| ASSETS | | | |
| Current Assets | | | |
| Checking/Savings | | | |
| 1000 · Checking and Savings | | | |
| 1005 · Checking 3214 | 47,683.61 | 51,563.59 | (3,879.98) |
| 1010 · Money Market 3355 | 144,678.84 | 144,589.71 | 89.13 |
| 1015 · Partnership Fund MM 3793 | 46,099.93 | 46,082.88 | 17.05 |
| 1060 · Vanco Clearing Account | 1,477.35 | 147.98 | 1,329.37 |
| Total 1000 · Checking and Savings | <u>239,939.73</u> | <u>242,384.16</u> | <u>(2,444.43)</u> |
| 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 | | | |
| 1052 · Other Designated Funds | 139,782.37 | 139,782.37 | 0.00 |
| Total 1050 · New Covenant 5737 | <u>139,782.37</u> | <u>139,782.37</u> | <u>0.00</u> |
| 1100 · St Timothy Endowment Funds | | | |
| 1110 · St Timothy Chapel #1 1085 | 442,779.19 | 442,779.19 | 0.00 |
| 1120 · St Timothy Chapel #2 6024 | 126,174.79 | 126,174.79 | 0.00 |
| Total 1100 · St Timothy Endowment Funds | <u>568,953.98</u> | <u>568,953.98</u> | <u>0.00</u> |
| Total Checking/Savings | <u>948,876.08</u> | <u>951,320.51</u> | <u>(2,444.43)</u> |
| Other Current Assets | | | |
| 1499 · Undeposited Funds | 2.00 | 2.00 | 0.00 |
| Total Other Current Assets | <u>2.00</u> | <u>2.00</u> | <u>0.00</u> |
| Total Current Assets | <u>948,878.08</u> | <u>951,322.51</u> | <u>(2,444.43)</u> |
| Other Assets | | | |
| 1850 · Beartooth Electric Co-op | 961.65 | 961.65 | 0.00 |
| 1900 · Char Rem Trust 0931 | 155,521.87 | 155,521.87 | 0.00 |
| Total Other Assets | <u>156,483.52</u> | <u>156,483.52</u> | <u>0.00</u> |
| TOTAL ASSETS | <u><u>1,105,361.60</u></u> | <u><u>1,107,806.03</u></u> | <u><u>(2,444.43)</u></u> |

<1>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of April 30, 2026

Accrual Basis

| | Apr 30, 26 | Mar 31, 26 | \$ Change |
|---|------------|------------|------------|
| LIABILITIES & EQUITY | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Accounts Payable | | | |
| 2000 · Accounts Payable | 742.26 | 869.26 | (127.00) |
| Total Accounts Payable | 742.26 | 869.26 | (127.00) |
| Credit Cards | | | |
| 2050 · Ramp Credit Card | 25.19 | 27.85 | (2.66) |
| Total Credit Cards | 25.19 | 27.85 | (2.66) |
| Other Current Liabilities | | | |
| 2100 · Payroll Liabilities | | | |
| 2110 · Federal Liabilities | 538.28 | 546.92 | (8.64) |
| 2120 · State Liabilities | 30.02 | 34.16 | (4.14) |
| Total 2100 · Payroll Liabilities | 568.30 | 581.08 | (12.78) |
| 2200 · Other Current Liabilities | | | |
| 2200.01 · GA Pentecost Offering PC9999... | 1,086.27 | 0.00 | 1,086.27 |
| 2200.02 · GA Mission Pledges | (26.66) | 2,506.07 | (2,532.73) |
| 2200.03 · GA Peacemaking PM999999 | 890.26 | 257.81 | 632.45 |
| 2200.04 · GA One Great Hour OG999999 | 3,940.86 | 0.00 | 3,940.86 |
| 2200.05 · GA Christmas Joy CJ999999 | 1,980.48 | 694.00 | 1,286.48 |
| Total 2200 · Other Current Liabilities | 7,871.21 | 3,457.88 | 4,413.33 |
| Total Other Current Liabilities | 8,439.51 | 4,038.96 | 4,400.55 |
| Total Current Liabilities | 9,206.96 | 4,936.07 | 4,270.89 |
| Total Liabilities | 9,206.96 | 4,936.07 | 4,270.89 |
| Equity | | | |
| 3100 · General Funds | | | |
| 3100.1 · Administrative | 6,679.08 | 6,679.08 | 0.00 |
| 3100.2 · Admin Support | 22,879.49 | 22,879.49 | 0.00 |
| 3100.3 · Program | 41,643.12 | 41,643.12 | 0.00 |
| 3100.4 · West Yellowstone Funds | 18,348.34 | 18,348.34 | 0.00 |
| 3100.9 · Unrestricted | 38,500.36 | 38,500.36 | 0.00 |
| Total 3100 · General Funds | 128,050.39 | 128,050.39 | 0.00 |
| 3200 · Designated Funds | | | |
| 3200.01 · Camp Scholarships | 8,777.63 | 8,677.63 | 100.00 |
| 3200.02 · Clergy Emergency Fund | 1,756.99 | 1,756.99 | 0.00 |
| 3200.03 · Equip & Encourage | 34,596.16 | 34,596.16 | 0.00 |
| 3200.04 · Evangelism Grant | 52,298.81 | 52,298.81 | 0.00 |
| 3200.06 · Linda Hofer Education | 19,946.15 | 19,946.15 | 0.00 |
| 3200.07 · Partnership Spendable Funds | 4,369.61 | 4,369.61 | 0.00 |
| 3200.08 · Peace Making Offering to YP | 4,940.45 | 4,940.45 | 0.00 |
| 3200.09 · Presbyter Discretionary Fund | 2,657.18 | 2,657.18 | 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 |
| 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 |

<2>

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Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of April 30, 2026

Accrual Basis

| | Apr 30, 26 | Mar 31, 26 | \$ Change |
|--|---------------------|---------------------|-------------------|
| 3200.20 · Dubuque-Synod Of RM CRE cohort | 3,771.00 | 3,771.00 | 0.00 |
| 3200.21 · Stated Clerk Discretionary Fund | 399.61 | 399.61 | 0.00 |
| 3200.22 · Stated Clerk Cont Education | 673.00 | 673.00 | 0.00 |
| Total 3200 · Designated Funds | 181,833.18 | 181,733.18 | 100.00 |
| 3300 · Restricted Funds | | | |
| 3300.1 · St Timothy Endowments | 568,953.98 | 568,953.98 | 0.00 |
| 3300.2 · Char Rem Trust | 155,521.87 | 155,521.87 | 0.00 |
| 3300.3 · Partnership Funds Principle Amt | 44,000.00 | 44,000.00 | 0.00 |
| Total 3300 · Restricted Funds | 768,475.85 | 768,475.85 | 0.00 |
| Net Income | 17,795.22 | 24,610.54 | (6,815.32) |
| Total Equity | 1,096,154.64 | 1,102,869.96 | (6,715.32) |
| TOTAL LIABILITIES & EQUITY | 1,105,361.60 | 1,107,806.03 | (2,444.43) |