

Presbytery of Yellowstone PCUSA
Balance Sheet
As of March 31, 2021

	Mar 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking 3214	118,814.09	92,988.27	25,825.82
1010 · Money Market 3355	140,612.97	140,588.70	24.27
1015 · Partnership Fund MM 3793	45,394.19	45,389.71	4.48
1020 · St Timothy Checking 1961	1,850.05	2,500.00	-649.95
1030 · St Timothy Checking 3686	1,850.04	2,500.00	-649.96
1050 · New Covenant 4537			
1051 · Higher Education	21,446.87	21,446.87	0.00
1052 · Other Designated Funds	46,757.81	47,705.81	-948.00
Total 1050 · New Covenant 4537	68,204.68	69,152.68	-948.00
1060 · Vanco Clearing Account	173.46	392.00	-218.54
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	354,118.74	343,307.99	10,810.75
1120 · St Timothy Chapel #2 6024	116,350.80	112,798.78	3,552.02
Total 1100 · St Timothy Endowment Funds	470,469.54	456,106.77	14,362.77
Total Checking/Savings	847,369.02	809,618.13	37,750.89
Total Current Assets	847,369.02	809,618.13	37,750.89
Other Assets			
1850 · Beartooth Electric Co-op	1,337.70	1,337.70	0.00
1900 · Char Rem Trust-Deferred	90,911.14	90,911.14	0.00
Total Other Assets	92,248.84	92,248.84	0.00
TOTAL ASSETS	939,617.86	901,866.97	37,750.89
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	2,465.00	1,250.00	1,215.00
Total Accounts Payable	2,465.00	1,250.00	1,215.00
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	690.38	641.34	49.04
2120 · State Liabilities	120.74	108.20	12.54
2140 · Flex Plan Payable	-225.00	0.00	-225.00
2150 · Retirement Payable	1,439.10	354.12	1,084.98
2160 · Health Insurance Payable	1,018.24	1,001.18	17.06
Total 2100 · Payroll Liabilities	3,043.46	2,104.84	938.62

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05/10/21
Cash Basis

Presbytery of Yellowstone PCUSA
Balance Sheet
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	Mar 31, 21	Dec 31, 20	\$ Change
2200 - Other Current Liabilities			
2200.01 - GA Pentacost Offering PC999999	0.00	393.00	-393.00
2200.02 - GA Mission Pledges	-475.00	1,114.70	-1,589.70
2200.03 - GA Peacemaking PM999999	0.00	365.00	-365.00
2200.04 - GA One Great Hour OG999999	0.00	165.00	-165.00
2200.05 - GA Christmas Joy CJ999999	0.00	1,584.00	-1,584.00
2200.06 - GA Theological EducationTE99...	150.00	100.00	50.00
2200.09 - GA Other Donation	475.00	1,500.00	-1,025.00
Total 2200 - Other Current Liabilities	150.00	5,221.70	-5,071.70
Total Other Current Liabilities	3,193.46	7,326.54	-4,133.08
Total Current Liabilities	5,658.46	8,576.54	-2,918.08
Total Liabilities	5,658.46	8,576.54	-2,918.08
Equity			
3001 - Retained Earnings	2,546.38	0.00	2,546.38
3100 - General Funds			
3100.1 - Administrative	8,255.07	8,255.07	0.00
3100.2 - Admin Support	51,477.07	51,477.07	0.00
3100.3 - Program	43,824.18	43,824.18	0.00
3100.4 - West Yellowstone Funds	41,311.90	41,311.90	0.00
3100.9 - Unrestricted	18,647.66	-30,172.45	48,820.11
Total 3100 - General Funds	163,515.88	114,695.77	48,820.11
3200 - Designated Funds			
3200.01 - Camp Scholarships	1,744.24	1,454.24	290.00
3200.02 - Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 - Equip & Encourage	47,569.14	50,569.14	-3,000.00
3200.04 - Evangelism Grant	1,250.13	1,250.13	0.00
3200.05 - Higher Education Grant	23,446.87	21,446.87	2,000.00
3200.06 - Linda Hofer Education	18,906.65	18,906.65	0.00
3200.07 - Partnership Spendable Funds	1,390.00	1,390.00	0.00
3200.08 - Peace Making Offering to YP	4,787.72	4,643.53	144.19
3200.09 - Presbyter Discretionary Fund	1,200.14	1,200.14	0.00
3200.10 - Presbyter Study Leave	150.00	150.00	0.00
3200.11 - Presbytery Continuing Education	3,716.92	3,716.92	0.00
3200.12 - Revamp Camp	11,892.69	11,892.69	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	2,500.00	2,500.00	0.00
3200.17 - St Timothy's MM #2	2,500.00	2,500.00	0.00
3200.18 - Triennium Fund	5,293.52	5,293.52	0.00
Total 3200 - Designated Funds	135,644.74	136,210.55	-565.81
3300 - Restricted Funds			
3300.1 - St Timothy Endowments	456,106.77	456,106.77	0.00
3300.2 - Char Rem Trust	90,911.14	90,911.14	0.00
3300.3 - Partnership Funds Principle Amt	43,999.71	43,999.71	0.00
Total 3300 - Restricted Funds	591,017.62	591,017.62	0.00
Net Income	41,234.78	51,366.49	-10,131.71
Total Equity	933,959.40	893,290.43	40,668.97
TOTAL LIABILITIES & EQUITY	939,617.86	901,866.97	37,750.89

Presbytery of Yellowstone
Administrative Budget vs. Actual
January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RECEIPTS				
4001 · Administrative Support	3,905.00	35,000.00	-31,095.00	11.2%
4004 · Per Capita Income	73,344.26	82,458.00	-9,113.74	88.9%
4005 · Interest Income	336.73			
Total RECEIPTS	77,585.99	117,458.00	-39,872.01	66.1%
Total Income	77,585.99	117,458.00	-39,872.01	66.1%
Expense				
LEADERSHIP CABINET				
6303 · Cabinet Meetings	0.00	3,000.00	-3,000.00	0.0%
6304 · Accounting Fees	1,583.00	6,000.00	-4,417.00	26.4%
6305 · Legal Fees	0.00	1,000.00	-1,000.00	0.0%
6306 · Task Force Meetings	0.00	500.00	-500.00	0.0%
Total LEADERSHIP CABINET	1,583.00	10,500.00	-8,917.00	15.1%
PASTORAL MINISTRY TEAM				
6505 · Nom/St-Tim/Delegate Mtgs	0.00	700.00	-700.00	0.0%
6506 · PMT Meeting Expense	0.00	5,500.00	-5,500.00	0.0%
Total PASTORAL MINISTRY TEAM	0.00	6,200.00	-6,200.00	0.0%
PERSONNEL EXPENSES				
6601 · Admin Manager				
6601.1 · Salary	10,346.78	30,887.00	-20,540.22	33.5%
6601.2 · Retirement	0.00			
6601.4 · Travel Reimb	135.24	500.00	-364.76	27.0%
Total 6601 · Admin Manager	10,482.02	31,387.00	-20,904.98	33.4%
6602 · General Presbyter				
6602.1 · Salary	2,603.10	10,805.00	-8,201.90	24.1%
6602.2 · Housing	5,100.00	20,400.00	-15,300.00	25.0%
6602.3 · Retirement	837.30	9,432.00	-8,594.70	8.9%
6602.4 · Insurance	2,996.79	12,000.00	-9,003.21	25.0%
6602.5 · Meals Reimb	5.44	1,350.00	-1,344.56	0.4%
6602.6 · Travel Reimb	0.00	8,000.00	-8,000.00	0.0%
6602.7 · Telephone	0.00	1,500.00	-1,500.00	0.0%
6602.8 · Discretionary Fund	0.00	2,700.00	-2,700.00	0.0%
6602.9 · Study Leave	0.00	700.00	-700.00	0.0%
Total 6602 · General Presbyter	11,542.63	66,887.00	-55,344.37	17.3%

Presbytery of Yellowstone
Administrative Budget vs. Actual
January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
6603 · Stated Clerk				
6603.1 · Salary	3,314.04	13,256.00	-9,941.96	25.0%
6603.2 · Retirement	990.00	3,960.00	-2,970.00	25.0%
6603.5 · Discretionary Fund	0.00	500.00	-500.00	0.0%
Total 6603 · Stated Clerk	4,304.04	17,716.00	-13,411.96	24.3%
6604 · Payroll Taxes	1,050.25	4,423.00	-3,372.75	23.7%
Total PERSONNEL EXPENSES	27,378.94	120,413.00	-93,034.06	22.7%
PRESBYTERY EXPENSES				
6703 · Per Capita Expense	18,281.48	17,916.00	365.48	102.0%
6704 · Presbytery Meetings	0.00	3,000.00	-3,000.00	0.0%
6705 · Presbytery Other Exp	595.00	500.00	95.00	119.0%
Total PRESBYTERY EXPENSES	18,876.48	21,416.00	-2,539.52	88.1%
PRESBYTERY OFFICE				
6801 · Copies & Postage	0.00	600.00	-600.00	0.0%
6802 · Insurance	1,229.00	700.00	529.00	175.6%
6803 · Office Supplies	32.42	2,000.00	-1,967.58	1.6%
6804 · Rent	1,035.00	4,140.00	-3,105.00	25.0%
6805 · Computer & Telephone Expen...	813.82	2,250.00	-1,436.18	36.2%
6806 · Bank Service Charges	2.00			
Total PRESBYTERY OFFICE	3,112.24	9,690.00	-6,577.76	32.1%
Total Expense	50,950.66	168,219.00	-117,268.34	30.3%
Net Ordinary Income	26,635.33	-50,761.00	77,396.33	-52.5%
Other Income/Expense				
Other Income				
OTHER RECEIPTS				
Transfers from Admin Fund	0.00	4,761.00	-4,761.00	0.0%
Transfers from Admin Support	0.00	26,000.00	-26,000.00	0.0%
Transfers from W Yellowstone	0.00	20,000.00	-20,000.00	0.0%
Total OTHER RECEIPTS	0.00	50,761.00	-50,761.00	0.0%
Unrealized Gain(Loss)	-1,255.98			
Total Other Income	-1,255.98	50,761.00	-52,016.98	-2.5%
Net Other Income	-1,255.98	50,761.00	-52,016.98	-2.5%
Net Income	25,379.35	0.00	25,379.35	100.0%

Presbytery of Yellowstone
 Program Budget vs. Actual
 January through March 2021

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 05/08/21
 Accrual Basis

Ordinary Income/Expense	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
Income				
RECEIPTS				
4002 · Camp Income	0.00	6,000.00	-6,000.00	0.0%
4002.1 · Summer Camp Fees	0.00	2,000.00	-2,000.00	0.0%
4002.2 · Event Fees	500.00	12,000.00	-11,500.00	4.2%
4002.3 · Rental of Camp Facilities	0.00	1,000.00	-1,000.00	0.0%
4002.4 · Gift Income	7,000.00			
4002.5 · Other Camp Income				
Total 4002 · Camp Income	7,500.00	21,000.00	-13,500.00	95.7%
4003 · General Mission Pledge	6,360.00	28,840.00	-22,480.00	22.1%
Total RECEIPTS	13,860.00	49,840.00	-35,980.00	27.8%
Total Income	13,860.00	49,840.00	-35,980.00	27.8%
Expense				
CAMPING & YOUTH				
6100 · Camping Expenses				
6101 · Activities	570.00	1,150.00	-580.00	49.6%
6102 · Food	0.00	3,500.00	-3,500.00	0.0%
6103 · Supplies	0.00	800.00	-800.00	0.0%
6104 · Transportation	0.00	900.00	-900.00	0.0%
6106 · Salaries & Wages	1,018.98	16,080.00	-15,061.02	6.3%
Total 6100 · Camping Expenses	1,588.98	22,430.00	-20,841.02	7.1%
6110 · Triennium	0.00	1,500.00	-1,500.00	0.0%
6120 · Special Events	0.00	3,500.00	-3,500.00	0.0%
6200 · Admin Camping Expenses				
6201 · Advertising & Marketing	0.00	200.00	-200.00	0.0%
6203 · Liability Insurance	5,026.00	5,500.00	-474.00	91.4%
6206 · Utilities	220.91	3,000.00	-2,779.09	7.4%
Total 6200 · Admin Camping Expenses	5,246.91	8,700.00	-3,453.09	60.3%
Total CAMPING & YOUTH	6,835.89	36,130.00	-29,294.11	18.9%
LEADERSHIP CABINET				
6301 · Intermountain Childrens Home	0.00	750.00	-750.00	0.0%
Total LEADERSHIP CABINET	0.00	750.00	-750.00	0.0%
MT ASSOCIATION OF CHURCHES				
6401 · MAC Membership	0.00	3,000.00	-3,000.00	0.0%
6402 · MAC Representation	0.00	300.00	-300.00	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	3,300.00	-3,300.00	0.0%

Presbytery of Yellowstone
Program Budget vs. Actual
January through March 2021

	Jan - Mar 21	Budget	\$ Over Budget	% of Budget
PASTORAL MINISTRY TEAM				
6501 · Training	0.00	1,000.00	-1,000.00	0.0%
6502 · Congregation Ministry	0.00	1,000.00	-1,000.00	0.0%
6503 · Emergency Career Counseling	0.00	1,000.00	-1,000.00	0.0%
6504 · Other PMT Program Expense	0.00	1,700.00	-1,700.00	0.0%
Total PASTORAL MINISTRY TEAM	0.00	4,700.00	-4,700.00	0.0%
PERSONNEL EXPENSES				
6602 · General Presbyter	2,147.64	8,198.00	-6,050.36	26.2%
6602.1 · Salary	78.78			
Total 6602 · General Presbyter	2,147.64	8,198.00	-6,050.36	26.2%
6604 · Payroll Taxes				
Total PERSONNEL EXPENSES	2,226.42	8,198.00	-5,971.58	27.2%
PRESBYTERY EXPENSES				
6702 · Cluster Meetings	0.00	100.00	-100.00	0.0%
6705 · Presbytery Other Exp	0.00	2,000.00	-2,000.00	0.0%
Total PRESBYTERY EXPENSES	0.00	2,100.00	-2,100.00	0.0%
PRESBYTERY OFFICE				
6801 · Copies & Postage	0.00	100.00	-100.00	0.0%
6806 · Bank Service Charges	1.54			
Total PRESBYTERY OFFICE	1.54	100.00	-98.46	1.5%
Total Expense	9,063.85	55,278.00	-46,214.15	16.4%
Net Ordinary Income	4,796.15	-5,438.00	10,234.15	-88.2%
Other Income/Expense				
Other Income				
OTHER RECEIPTS				
Transfers from Program Fund	0.00	5,438.00	-5,438.00	0.0%
Total OTHER RECEIPTS	0.00	5,438.00	-5,438.00	0.0%
Total Other Income	0.00	5,438.00	-5,438.00	0.0%
Net Other Income	0.00	5,438.00	-5,438.00	0.0%
Net Income	4,796.15	0.00	4,796.15	100.0%