

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of September 30, 2013

Tuesday, October 15, 2013

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Account #	Account Name	Beginning Balance	YTD Balance
Assets			
1.00.1010.0000	Checking Account #3133214	57,088.36	79,551.98
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	183,978.06	184,203.29
1.00.1031.0000	St Timothy M. M #1 #3531961	1,501.29	1,501.50
1.00.1032.0000	St. Timothy MM #2 #129013686	1,500.81	1,500.97
	Total Current Assets	\$244,090.70	\$266,779.92
1.00.1040.0000	Beartooth Electric Coop	1,337.70	1,337.70
	Total Other Assets	\$1,337.70	\$1,337.70
1.00.1065.0000	St Timothy Chapel #1 52001085	221,583.82	231,639.00
1.00.1070.0000	St Timothy Chapel #2 52006024	95,070.48	96,168.60
1.00.1075.0000	Bozeman Campus 000104537	78,255.00	74,777.68
1.00.1080.0000	Partnership Fund MM 129013793	45,152.65	45,188.26
	Total Principal Restricted	\$440,061.95	\$447,773.54
	Total Assets	\$685,490.35	\$715,891.16
Liabilities			
2.00.2120.1000	Payroll - Federal	732.65	776.06
2.00.2120.2000	Payroll State	1,461.00	1,220.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.21)	1,874.67
2.00.2141.0000	S. Seibert Flex Plan	(0.05)	(625.17)
	Total Payroll Liabilities	\$2,193.39	\$3,245.56
2.00.0000.0000	Accounts Payable/Vendors	0.00	16.41
	Total Liabilities	\$2,193.39	\$3,261.97
Fund Balance			
3.01.2700.0000	Unreserved Fund Balance	(586.04)	(51,960.08)
3.02.2800.0000	General - Administrative	26,661.10	26,661.10
3.03.2805.0000	General - Program	52,005.01	52,005.01
3.04.2700.0000	General - Restricted Admin.	62,264.77	62,264.77
	Total General Fund Balance	\$140,344.84	\$88,970.80
3.19.2815.0000	Camp Scholarship Camp. & Youth	128.21	935.71
3.27.2825.0000	Clergy Emergency Fund COM	(30.00)	1,840.00
3.31.2830.0000	Continuing Education COM	0.00	392.00
3.39.2840.0000	Linda Hofer Education	10,621.77	9,871.77
3.43.2845.0000	Equip and Encourage	38,825.49	36,126.50
3.47.2850.0000	Partnership- Available COM	1,496.77	1,656.71
3.49.2700.0000	Co-General Presbyters' Discretionary	2,150.00	2,150.00
3.51.2855.0000	Peace Making Offering Mission	0.00	61.50
3.65.2825.0000	Springhill Funds	0.00	15,000.00
3.67.2875.0000	St. Timothy's Money Market #1	1,501.29	1,501.50
3.68.2877.0000	St Timonthy Money Market #2	1,627.97	1,628.13
3.70.3500.0000	Transformation Fund (COM)	7,353.94	7,353.94
3.75.2885.0000	Social Justice	10,620.45	10,721.35
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	(912.91)	(912.91)
	Total Designated funds	\$73,382.98	\$88,326.20
3.37.2800.0000	Funds Awaiting Cabinet Action Balance	23,110.00	25,110.00
3.69.2825.0000	Triennium Balance	6,300.00	2,387.07
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13
3.90.2910.0000	Bozeman Campus Foundation	78,255.00	74,777.68
3.92.2920.0000	St. Timothys #1 (PC USA) Found	221,583.82	231,639.00
3.93.2921.0000	St. Timothys #2 (PC USA) Found	95,070.48	96,168.60

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Account #	Account Name	Beginning Balance	YTD Balance
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
	Total Restricted Fund Balances	\$469,569.14	\$475,332.19
3.66.2850.0000	West Yellowstone Funds Balance	0.00	60,000.00
	Total Fund Balance	\$683,296.96	\$712,629.19
	Total Liabilities and Fund Balance	<u>\$685,490.35</u>	<u>\$715,891.16</u>

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2013 for General Fund (Administrative)

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1000.0000	Per Capita Presbytery Inc.	0.00	56,878.26*	65,000.00	8,121.74
4.01.1010.0000	Per capita Synod	0.00	11,318.83*	13,000.00	1,681.17
4.01.1020.0000	Per capita GA	0.00	12,999.59*	13,000.00	0.41
	Per Capita	\$0.00	\$81,196.68*	\$91,000.00	\$9,803.32
4.01.1821.0000	Block Grant - Administrative	3,332.50	29,992.50	40,000.00	10,007.50
	Synod Partnership Funds	\$3,332.50	\$29,992.50	\$40,000.00	\$10,007.50
4.01.1900.0000	Administrative Support	900.00	24,287.50	40,000.00	15,712.50
	Total Other income	\$900.00	\$24,287.50	\$40,000.00	\$15,712.50
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	6,000.00	6,000.00
4.01.4020.0000	Transfer-Gen.Admin Fund	0.00	0.00	13,800.00	13,800.00
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	16,677.00	16,677.00
	Transfers	\$0.00	\$0.00	\$36,477.00	\$36,477.00
	Total Income	\$4,232.50	\$135,476.68	\$207,477.00	\$72,000.32
Expense					
5.01.1301.3700	Camping Meals	0.00	0.00	100.00	100.00
5.01.1301.7800	Travel	0.00	112.50	200.00	87.50
	Camping & Youth	\$0.00	\$112.50	\$300.00	\$187.50
5.01.2201.3700	Finance Meals	0.00	0.00	50.00	50.00
5.01.2201.7800	Finance Travel	0.00	0.00	100.00	100.00
	Committee on Budget & Finance	\$0.00	\$0.00	\$150.00	\$150.00
5.01.2501.3700	Higher Ed Meals	0.00	0.00	50.00	50.00
5.01.2501.7800	Higher Ed Travel	0.00	0.00	150.00	150.00
	Committee on Higher Education	\$0.00	\$0.00	\$200.00	\$200.00
5.01.2840.0000	Meetings Exp.	0.00	27.99	200.00	172.01
5.01.2840.3600	Ministry Lodging	77.02	451.52*	500.00	48.48
5.01.2840.3700	Ministry Meals	58.25	295.22	500.00	204.78
5.01.2840.7800	Ministry Travel	292.73	3,118.32*	4,000.00	881.68
5.01.2849.4000	Cellphone/Conference Calls	38.63	221.34	600.00	378.66
	Committee on Ministry	\$466.63	\$4,114.39	\$5,800.00	\$1,685.61
5.01.3101.3700	Mission Meals	0.00	0.00	200.00	200.00
5.01.3101.7800	Mission Travel	0.00	0.00	1,200.00	1,200.00
	Committee on Mission	\$0.00	\$0.00	\$1,400.00	\$1,400.00
5.01.3401.7800	Nomination Travel	0.00	0.00	200.00	200.00
	Committee on Nominations	\$0.00	\$0.00	\$200.00	\$200.00

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.3701.3700	Personnel Meals	0.00	0.00	70.00	70.00
5.01.3701.7800	Personnel Travel	0.00	0.00	380.00	380.00
	Committee on Personnel	\$0.00	\$0.00	\$450.00	\$450.00
5.01.4301.3700	St. Tim'sMeals	50.00	50.00*	50.00	0.00
5.01.4301.7800	St. Tim's Travel	118.75	181.25*	200.00	18.75
	Com. on St Timothys Chapel	\$168.75	\$231.25*	\$250.00	\$18.75
5.01.4601.2400	Vocations Copies & Postage	0.00	0.00	25.00	25.00
5.01.4601.3600	Vocations Lodging	0.00	0.00	75.00	75.00
5.01.4601.3700	Vocations Meals	0.00	0.00	75.00	75.00
5.01.4601.7800	Vocations Travel	0.00	64.00	300.00	236.00
5.01.4602.4000	Prep for the Ministry - Misc	0.00	0.00	125.00	125.00
	Committee on Vocations	\$0.00	\$64.00	\$600.00	\$536.00
5.01.5201.3600	Delegates Lodging	0.00	0.00	75.00	75.00
5.01.5201.3700	Delegates Meals	0.00	0.00	50.00	50.00
5.01.5201.7800	Delegates Travel	0.00	0.00	275.00	275.00
	Delegates to Other Bodies	\$0.00	\$0.00	\$400.00	\$400.00
5.01.6700.3800	Medicare/Social Security	240.53	2,329.15	3,120.00	790.85
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	23.42	150.00	126.58
	Payroll Taxes	\$240.53	\$2,352.57	\$3,645.00	\$1,292.43
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	14,378.01*	13,000.00	(1,378.01)
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	13,096.20*	13,000.00	(96.20)
	Per Capita	\$0.00	\$27,474.21*	\$26,000.00	(\$1,474.21)
5.01.7301.1100	Admin Mgr.Benefits	0.00	1,500.00	0.00	(1,500.00)
5.01.7301.6600	Admin Mgr Salary	1,850.94	17,308.20*	22,716.00	5,407.80
5.01.7301.7800	Admin Mgr Travel	0.00	60.46	120.00	59.54
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	0.00		
	Admin. Manager	\$1,850.94	\$18,868.66*	\$22,836.00	\$3,967.34
5.01.7302.3100	Housing	2,266.00	20,394.00	28,008.00	7,614.00
5.01.7302.3600	GP Lodging	0.00	484.76*	500.00	15.24
5.01.7302.3700	GP Meals	0.00	710.71	1,050.00	339.29
5.01.7302.4000	GP Miscellaneous	66.59	283.61	699.00	415.39
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	183.55	3,000.00	2,816.45
5.01.7302.4900	GP Pension	1,918.91	17,270.19*	22,215.00	4,944.81
5.01.7302.6600	Salary Exp.	3,275.40	29,478.60	39,310.00	9,831.40
5.01.7302.7300	Study Leave	0.00	0.00	700.00	700.00

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7302.7500	GP Telephone & Conference Calls	116.48	1,189.04*	1,500.00	310.96
5.01.7302.7800	GP Travel	0.00	4,127.43	7,500.00	3,372.57
5.01.7302.7850	Sabbatical Expenses	5,800.99	17,150.79	1.00	(17,149.79)
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	0.00		
	General Presbyter	\$13,444.37	\$91,272.68*	\$104,483.00	\$13,210.32
5.01.7304.3700	Stated Clerk Meals	0.00	0.00	50.00	50.00
5.01.7304.4000	Stated Clerk Miscellaneous	34.36	520.69*	100.00	(420.69)
5.01.7304.4900	Pension Exp.	308.08	2,464.64	3,697.00	1,232.36
5.01.7304.6600	Stated Clerk Salary	933.42	8,400.78	11,202.00	2,801.22
5.01.7304.7800	Stated Clerk Travel	0.00	0.00	700.00	700.00
	Stated Clerk	\$1,275.86	\$11,386.11	\$15,749.00	\$4,362.89
5.01.7306.6600	Treasurer Salary	567.70	5,109.30	6,813.00	1,703.70
	Treasurer	\$567.70	\$5,109.30	\$6,813.00	\$1,703.70
	Personnel	\$17,138.87	\$126,636.75*	\$149,881.00	\$23,244.25
5.01.7601.3600	Council Lodging	0.00	0.00	200.00	200.00
5.01.7601.3700	Council Meals	0.00	51.93	400.00	348.07
5.01.7601.4000	Council Miscellaneous	0.00	50.00	500.00	450.00
5.01.7601.7800	Council Travel	605.10	2,105.94*	700.00	(1,405.94)
	Presbytery Council	\$605.10	\$2,207.87*	\$1,800.00	(\$407.87)
5.01.7901.3600	Presbytery Lodging	0.00	134.10	800.00	665.90
5.01.7901.3700	Presbytery Meals	0.00	0.00	100.00	100.00
5.01.7901.4000	Presbytery Miscellaneous	3.00	368.00	700.00	332.00
5.01.7901.7800	Presbytery Travel	622.00	4,620.20	6,700.00	2,079.80
5.01.7999.4000	Vision Task Force-Miscellaneous	0.00	0.00	300.00	300.00
	Presbytery Expenses	\$625.00	\$5,122.30	\$8,600.00	\$3,477.70
5.01.8201.2400	Office Copies & Postage	109.73	787.33	1,200.00	412.67
5.01.8201.2600	Equipment Exp.	0.00	0.00	200.00	200.00
5.01.8201.3200	Insurance Exp.	0.00	690.00*	750.00	60.00
5.01.8201.4000	Office Miscellaneous	0.00	152.24	461.00	308.76
5.01.8201.6100	Rental -Office	782.50	7,042.50	9,390.00	2,347.50
5.01.8201.7400	Office Supplies	89.99	730.14	1,800.00	1,069.86
5.01.8201.7500	Office Telephone & Conference Calls	21.44	449.01	3,000.00	2,550.99
	Presbytery Office	\$1,003.66	\$9,851.22	\$16,801.00	\$6,949.78
5.01.7004.4000	Per Capital Shortfall	0.00	0.00		
5.01.7601.8100	Legal	0.00	0.00	1,000.00	1,000.00
	Total Expense	\$20,248.54	\$178,167.06*	\$217,477.00	\$39,309.94

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Difference		<u>(\$16,016.04)</u>	<u>(\$42,690.38)</u>	<u>(\$10,000.00)</u>	

* = Income/Expense exceeds amount budgeted to date

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1210.0000	General Mission Pledge	622.91	23,289.20*	25,000.00	1,710.80
	Pledge	\$622.91	\$23,289.20*	\$25,000.00	\$1,710.80
4.01.1420.0000	Summer Camp Fees	0.00	10,120.00*	11,000.00	880.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	4,130.00*	4,000.00	(130.00)
4.01.1440.0000	Rental of Camp Facilities	200.00	350.00	5,000.00	4,650.00
	Camp Income	\$200.00	\$14,600.00	\$20,000.00	\$5,400.00
4.01.4070.0000	Transfer-Geller Center Fund	0.00	0.00	23,350.00	23,350.00
	Program Transfers	\$0.00	\$0.00	\$23,350.00	\$23,350.00
4.01.1500.0000	Miscellaneous Program Income	770.54	4,406.91*	1,500.00	(2,906.91)
	Total Income	\$1,593.45	\$42,296.11	\$69,850.00	\$27,553.89
Expense					
5.01.1351.2400	Copies & Postage Exp.	0.00	0.00	200.00	200.00
5.01.1351.2800	Facilities Maintenance	631.03	1,706.09*	500.00	(1,206.09)
5.01.1351.3200	Insurance	0.00	3,610.00*	4,600.00	990.00
5.01.1351.5700	Publicity	0.00	0.00	500.00	500.00
5.01.1360.1200	Camp Caretaker	291.67	2,641.44*	3,500.00	858.56
5.01.1360.1400	Camp Staff	0.00	11,249.44*	9,000.00	(2,249.44)
5.01.1360.2900	Food	0.00	2,393.47	3,500.00	1,106.53
5.01.1360.4000	Miscellaneous Exp.	0.00	1,200.00*	300.00	(900.00)
5.01.1360.6200	Rental Equipment-Rafting	0.00	910.00*	1,000.00	90.00
5.01.1360.7400	Supplies	0.00	0.00	500.00	500.00
5.01.1360.7490	Swimming	0.00	0.00	150.00	150.00
5.01.1360.7710	Transportation-Bus	0.00	0.00	800.00	800.00
5.01.1360.8300	Utilities: Westminster Spires	259.57	2,303.28*	3,000.00	696.72
5.01.1365.4000	PCCCA Membership	0.00	0.00	250.00	250.00
5.01.1380.6010	Triennium	2,500.00	2,500.00*	2,500.00	0.00
5.01.1390.4000	Winter,Summer,Fall Events Misc	0.00	4,580.37*	4,500.00	(80.37)
	Camping & Youth	\$3,682.27	\$33,094.09*	\$34,800.00	\$1,705.91
5.01.2551.4000	Chaplain's Program RMC Misc	0.00	0.00	2,000.00	2,000.00
5.01.2552.4000	Program MSU Billings Misc	833.33	7,499.97*	10,000.00	2,500.03
5.01.2553.4000	Program MSU Bozeman Misc	0.00	4,500.00*	4,500.00	0.00
	Committee on Higher Education	\$833.33	\$11,999.97	\$16,500.00	\$4,500.03
5.01.2849.7700	Committee on Ministry-Training	0.00	0.00	1,000.00	1,000.00
5.01.2852.4000	Emergency Career Counseling Exp.	0.00	0.00	1,000.00	1,000.00
	Committee on Ministry	\$0.00	\$0.00	\$2,000.00	\$2,000.00

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5.01.3150.4000	Comm on Mission Program Misc	0.00	0.00	3,500.00	3,500.00
5.01.3160.4000	Congregation Ministry Misc	0.00	1,500.00	2,500.00	1,000.00
5.01.3180.4000	Western Leadership E. Misc	0.00	500.00	1,500.00	1,000.00
	Committee on Mission	\$0.00	\$2,000.00	\$7,500.00	\$5,500.00
5.01.4651.4000	Distant Learning Misc	0.00	0.00	350.00	350.00
5.01.4652.3600	Vocation -Applicant lodging/meals	0.00	0.00	150.00	150.00
5.01.4655.4000	Psychological Testing	0.00	0.00	300.00	300.00
	Committee on Vocations	\$0.00	\$0.00	\$800.00	\$800.00
5.01.5851.4000	MAC Membership Miscellaneous	0.00	3,500.00*	3,500.00	0.00
5.01.5852.4000	MAC Representation Misc	0.00	0.00	250.00	250.00
	Mt. Association of Churches	\$0.00	\$3,500.00*	\$3,750.00	\$250.00
5.01.7903.4000	Convocation Exp	0.00	0.00	1,000.00	1,000.00
5.01.7950.4000	Presbytery Program Misc.	0.00	175.00	1,500.00	1,325.00
5.01.7960.4000	Cluster Meetings	0.00	0.00	2,000.00	2,000.00
	Presbytery Expenses	\$0.00	\$175.00	\$4,500.00	\$4,325.00
	Total Expense	\$4,515.60	\$50,769.06	\$69,850.00	\$19,080.94
	Difference	(\$2,922.15)	(\$8,472.95)	\$0.00	

* = Income/Expense exceeds amount budgeted to date