

Narrative Report
Yellowstone Presbytery
Budget & Finance
March 2-3, 2018 Presbytery Meeting

Our report has several attachments, which serve to supplement this narrative. The attachments are the various year end reports prepared by our Treasurer, Sheryl Hallin, as well as a spreadsheet analyzing the status of our reserve funds.

The Leadership Cabinet is pleased to once again report the positive results on these financial statements for 2017. The budget for the Administrative portion of our operations called for transfers from reserve funds of over \$31,000, yet due to generous contributions to the administrative support account as well as conservative spending throughout the year, we only required reserve transfers of a third of the budgeted amount. In addition the Program side of operations actually finished in positive territory and did not require any of the anticipated reserve transfers originally budgeted. This was primarily a result of generous mission giving from our congregations and larger than expected camp rentals.

You may recall that the 2018 budget passed by this Presbytery at our November meeting anticipates transfers from reserves totaling some \$46,000 on the Administrative side and \$16,000 for Program activity. To keep you informed of the status of these reserves we have attached a spreadsheet outlining this activity. These reserves are crucial to our continued existence in our current form. The Leadership Cabinet continues to monitor this and explores ways to extend the life of this body we all love.

We thank our congregations as well as individuals within our boundaries and beyond for their generous support. We are blessed by God's good grace to be able to continue our vital ministry in this Yellowstone country we all call home.

Respectfully Submitted,

Dan Holland, Budget & Finance
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Yellowstone Presbytery
 Analysis of Reserve Funds

Administrative Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2017</u>	<u>Actual transfers required for 2017</u>	<u>Balance available for 2018</u>	<u>Budgeted 2018 transfers</u>	<u>Anticipated balance available for 2019</u>
General Admin. Reserve	8,255.07	0.00	8,255.07	8,000.00	255.07
Restricted Admin. Reserve	45,587.77	0.00	45,587.77	5,563.00	40,024.77
Springhill Fund	13,140.24	10,576.50	2,563.74	3,000.00	(436.26)
West Yellowstone Fund	<u>54,000.00</u>	<u>0.00</u>	<u>54,000.00</u>	<u>30,000.00</u>	<u>24,000.00</u>
Total Admin.	120,983.08	10,576.50	110,406.58	46,563.00	63,843.58

Program Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2017</u>	<u>Actual transfers required for 2017</u>	<u>Balance available for 2018</u>	<u>Budgeted 2018 transfers</u>	<u>Anticipated balance available for 2019</u>
General Program Reserve	<u>37,136.97</u>	<u>(7,264.99)</u>	<u>44,401.96</u>	<u>16,592.00</u>	<u>27,809.96</u>
Total Program	37,136.97	(7,264.99)	44,401.96	16,592.00	27,809.96

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of December 31, 2017

Thursday, February 08, 2018

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Account #	Account Name	Beginning Balance	YTD Balance
Assets			
1.00.1010.0000	Checking Account #3133214	58,812.68	89,430.61
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	184,933.50	185,118.51
1.00.1031.0000	St Timothy M. M #1 #3531961	1,500.00	1,500.00
1.00.1032.0000	St. Timothy MM #2 #129013686	1,500.61	1,500.00
	Total Current Assets	\$246,768.97	\$277,571.30
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	232,855.06	246,376.70
1.00.1070.0000	St Timothy Chapel #2 52006024	87,151.27	92,249.03
1.00.1072.0000	St Timothy #3 New Covenant Fund	0.00	20,695.43
1.00.1075.0000	Bozeman Campus 000104537	59,506.46	60,971.10
1.00.1080.0000	Partnership Fund MM 129013793	45,284.82	45,312.00
	Total Principal Restricted	\$424,797.61	\$465,604.26
	Total Assets	\$672,904.28	\$744,513.26
Liabilities			
2.00.2120.1000	Payroll - Federal	565.20	682.44
2.00.2120.2000	Payroll State	66.00	1,469.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.53)	(0.53)
2.00.2141.0000	S. Seibert Flex Plan	(0.37)	(0.37)
	Total Payroll Liabilities	\$630.30	\$2,150.54
2.00.2160.0000	Prepaid 2016 GP Expenses	1,245.29	1,245.29
	Total Liabilities	\$1,875.59	\$3,395.83
Fund Balance			
3.01.2700.0000	Unreserved Fund Balance	7,941.27	15,187.51
3.02.2800.0000	General - Administrative	8,255.07	8,255.07
3.03.2805.0000	General - Program	37,136.97	37,136.97
3.04.2700.0000	General - Restricted Admin.	45,587.77	45,587.77
	Total General Fund Balance	\$98,921.08	\$106,167.32
3.19.2815.0000	Camp Scholarship Camp. & Youth	2,161.04	3,553.04
3.27.2825.0000	Clergy Emergency Fund COM	1,160.00	1,160.00
3.32.2832.0000	Convocation	1,000.00	0.00
3.39.2840.0000	Linda Hofer Education	17,488.40	17,488.40
3.43.2845.0000	Equip and Encourage	39,830.44	37,830.44
3.47.2850.0000	Partnership- Available COM	1,753.27	1,780.45
3.49.2700.0000	Co-General Presbyters' Discretionary	1,309.26	450.14
3.51.2855.0000	Peace Making Offering Mission	1,483.68	1,916.32
3.63.2870.0000	Revamp Camp -Camp. & Youth	795.95	845.95
3.65.2825.0000	Springhill Funds	13,140.24	2,563.74
3.67.2875.0000	St. Timothy's Money Market #1	1,510.00	1,510.00
3.68.2877.0000	St Timonthy Money Market #2	1,637.77	1,637.16
3.72.2872.0000	St. Timothy #3 New Covenant Fund Balance	0.00	20,695.43
3.75.2885.0000	Social Justice	5,951.56	6,136.57
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	(303.78)	2,083.41
	Total Designated funds	\$88,917.83	\$99,651.05
3.37.2800.0000	Funds Awaiting Cabinet Action Balance	5,668.41	0.00

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of December 31, 2017

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Account #	Account Name	Beginning Balance	YTD Balance
3.69.2825.0000	Triennium Balance	5,731.94	8,231.94
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13
3.90.2910.0000	Higher Education Grant Fund	41,066.46	28,931.10
3.92.2920.0000	St. Timothys #1 (PC USA) Found	232,855.06	246,376.70
3.93.2921.0000	St. Timothys #2 (PC USA) Found	87,151.27	92,249.03
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
	Total Restricted Fund Balances	\$417,722.98	\$421,038.61
3.36.2850.0000	Disaster Relief-St Andrews Balance	5,000.00	0.00
3.50.2875.0000	Co-General Presbyters' Study Leave Balance	700.00	1,400.00
3.64.2825.0000	Rural Ministry Grant Balance	4,846.80	3,753.00
3.66.2850.0000	West Yellowstone Funds Balance	54,000.00	54,000.00
3.80.2850.0000	Workshop Balance	220.00	220.00
3.81.2850.0000	Restricted Disaster Balance	0.00	1,650.00
3.82.0000.0000	PDA Wildfire Grant Balance	0.00	7,500.00
3.91.2915.0000	Presbytery Continuing Education	700.00	3,716.92
3.95.4000.0000	St. Timothy Roof Repair Balance	0.00	42,020.53
	Total Fund Balance	\$671,028.69	\$741,117.43
	Total Liabilities and Fund Balance	<u>\$672,904.28</u>	<u>\$744,513.26</u>

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2017 for General Fund (Administrative)

Thursday, February 08, 2018

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
	Per Capita	\$2,252.00	\$80,584.00*	\$75,859.00	(\$4,725.00)
	Synod Partnership Funds	\$0.00	\$20,587.50	\$27,450.00	\$6,862.50
	Total Other income	\$11,565.00	\$36,590.00*	\$35,000.00	(\$1,590.00)
	Transfers	\$10,576.50	\$10,576.50	\$31,526.00	\$20,949.50
	Total Income	\$24,393.50	\$148,338.00	\$169,835.00	\$21,497.00
Expense					
	Pastoral Ministry Team	\$0.00	\$3,269.41	\$8,100.00	\$4,830.59
	Committee on Nominations	\$0.00	\$0.00	\$200.00	\$200.00
	Com. on St Timothys Chapel	\$0.00	\$368.21*	\$300.00	(\$68.21)
	Delegates to Other Bodies	\$0.00	\$0.00	\$650.00	\$650.00
	Payroll Taxes	\$277.22	\$3,455.80	\$4,125.00	\$669.20
	Per Capita	\$0.00	\$19,316.00	\$19,316.00	\$0.00
	Admin. Manager	\$2,049.08	\$26,083.96	\$26,209.00	\$125.04
	General Presbyter	\$8,160.90	\$56,513.54	\$62,381.00	\$5,867.46
	Stated Clerk	\$1,343.95	\$15,984.95	\$16,522.00	\$537.05
	Treasurer	\$614.34	\$7,372.08*	\$7,372.00	(\$0.08)
	Personnel	\$12,168.27	\$105,954.53	\$112,484.00	\$6,529.47
	Leadership Cabinet	\$0.00	\$2,877.56	\$4,500.00	\$1,622.44
	Presbytery Expenses	\$163.68	\$4,037.04	\$8,300.00	\$4,262.96
	Presbytery Office	\$500.71	\$9,059.45	\$11,860.00	\$2,800.55
	Total Expense	\$13,109.88	\$148,338.00	\$169,835.00	\$21,497.00
	Difference	<u>\$11,283.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2017 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.	1,734.04	62,049.68*	58,475.00	(3,574.68)
4.01.1010.0000	Per capita Synod	164.40	5,882.61*	5,531.00	(351.61)
4.01.1020.0000	Per capita GA	353.56	12,651.71*	11,853.00	(798.71)
	Per Capita	\$2,252.00	\$80,584.00*	\$75,859.00	(\$4,725.00)
4.01.1821.0000	Block Grant - Administrative	0.00	20,587.50	27,450.00	6,862.50
	Synod Partnership Funds	\$0.00	\$20,587.50	\$27,450.00	\$6,862.50
4.01.1900.0000	Administrative Support	11,565.00	36,590.00*	35,000.00	(1,590.00)
	Total Other income	\$11,565.00	\$36,590.00*	\$35,000.00	(\$1,590.00)
4.01.4005.0000	Transfer-Springhill Fund	10,576.50	10,576.50*	10,000.00	(576.50)
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	8,000.00	8,000.00
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	13,526.00	13,526.00
	Transfers	\$10,576.50	\$10,576.50	\$31,526.00	\$20,949.50
	Total Income	\$24,393.50	\$148,338.00	\$169,835.00	\$21,497.00
Expense					
5.01.2840.0000	COM/Vocation Meetings	0.00	3,269.41	6,000.00	2,730.59
5.01.2845.4000	COM/Vocation Other Expenses	0.00	0.00	1,100.00	1,100.00
5.01.2846.4000	Pastoral Discernment Team	0.00	0.00	1,000.00	1,000.00
	Pastoral Ministry Team	\$0.00	\$3,269.41	\$8,100.00	\$4,830.59
5.01.3401.3500	Nomination Meetings	0.00	0.00	150.00	150.00
5.01.3401.4000	Nominations Other	0.00	0.00	50.00	50.00
	Committee on Nominations	\$0.00	\$0.00	\$200.00	\$200.00
5.01.4301.3500	St. Tim's Meetings	0.00	305.75*	250.00	(55.75)
5.01.4301.4000	St. Tim's Other	0.00	62.46*	50.00	(12.46)
	Com. on St Timothys Chapel	\$0.00	\$368.21*	\$300.00	(\$68.21)
5.01.5201.3500	Delegate's Meetings	0.00	0.00	600.00	600.00
5.01.5201.4000	Delegates Other	0.00	0.00	50.00	50.00
	Delegates to Other Bodies	\$0.00	\$0.00	\$650.00	\$650.00
5.01.6700.3800	Medicare/Social Security	277.22	3,414.37	3,600.00	185.63
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	41.43	150.00	108.57
	Payroll Taxes	\$277.22	\$3,455.80	\$4,125.00	\$669.20
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	13,170.00	13,170.00	0.00

Presbytery of Yellowstone - Bozeman MT
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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	6,146.00	6,146.00	0.00
	Per Capita	\$0.00	\$19,316.00	\$19,316.00	\$0.00
5.01.7301.1100	Admin Mgr.Benefits	0.00	1,500.00	1,500.00	0.00
5.01.7301.6600	Admin Mgr Salary	2,049.08	24,583.96	24,589.00	5.04
5.01.7301.7800	Admin Mgr Travel	0.00	0.00	120.00	120.00
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	0.00		
	Admin. Manager	\$2,049.08	\$26,083.96	\$26,209.00	\$125.04
5.01.7302.3100	Housing	1,666.66	19,999.92	20,000.00	0.08
5.01.7302.3600	GP Lodging	0.00	106.99	500.00	393.01
5.01.7302.3700	GP Meals	55.01	1,345.21	1,350.00	4.79
5.01.7302.4000	GP Miscellaneous	924.64	924.64*	700.00	(224.64)
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	0.00	2,000.00	2,000.00
5.01.7302.4900	GP Pension	1,295.48	15,545.76	19,217.00	3,671.24
5.01.7302.6600	Salary Exp.	742.84	8,914.08*	8,914.00	(0.08)
5.01.7302.7300	Study Leave	700.00	700.00	700.00	0.00
5.01.7302.7500	GP Telephone & Conference Calls	78.21	1,137.33	1,500.00	362.67
5.01.7302.7800	GP Travel	2,698.06	7,839.61*	7,500.00	(339.61)
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	0.00		
	General Presbyter	\$8,160.90	\$56,513.54	\$62,381.00	\$5,867.46
5.01.7304.3700	Stated Clerk Meals	0.00	0.00	50.00	50.00
5.01.7304.4000	Stated Clerk Miscellaneous	12.95	12.95	500.00	487.05
5.01.7304.4900	Pension Exp.	320.50	3,846.00	3,846.00	0.00
5.01.7304.6600	Stated Clerk Salary	1,010.50	12,126.00	12,126.00	0.00
	Stated Clerk	\$1,343.95	\$15,984.95	\$16,522.00	\$537.05
5.01.7306.6600	Treasurer Salary	614.34	7,372.08*	7,372.00	(0.08)
	Treasurer	\$614.34	\$7,372.08*	\$7,372.00	(\$0.08)
	Personnel	\$12,168.27	\$105,954.53	\$112,484.00	\$6,529.47
5.01.7601.3500	Council Meetings	0.00	2,697.56*	2,500.00	(197.56)
5.01.7601.4000	Council Other	0.00	180.00	500.00	320.00
5.01.7601.8100	Legal	0.00	0.00	1,000.00	1,000.00
5.01.7801.3500	Task Force Meetings	0.00	0.00	500.00	500.00
	Leadership Cabinet	\$0.00	\$2,877.56	\$4,500.00	\$1,622.44
5.01.7901.3500	Presbytery Meetings	0.00	3,821.05	7,600.00	3,778.95
5.01.7901.4000	Presbytery Other	163.68	215.99	700.00	484.01

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2017 for General Fund (Administrative)

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Presbytery Expenses		\$163.68	\$4,037.04	\$8,300.00	\$4,262.96
5.01.8201.2400	Office Copies & Postage	0.00	560.87	1,200.00	639.13
5.01.8201.2600	Equipment Exp.	0.00	0.00	200.00	200.00
5.01.8201.3200	Insurance Exp.	0.00	1,296.00	1,500.00	204.00
5.01.8201.4000	Office Miscellaneous	(128.70)	(234.93)	460.00	694.93
5.01.8201.6100	Rental -Office	345.00	4,140.00	4,200.00	60.00
5.01.8201.7400	Office Supplies	192.36	1,340.89	1,800.00	459.11
5.01.8201.7500	Office Telephone & Conference Calls	92.05	1,956.62	2,500.00	543.38
Presbytery Office		\$500.71	\$9,059.45	\$11,860.00	\$2,800.55
Total Expense		\$13,109.88	\$148,338.00	\$169,835.00	\$21,497.00
Difference		<u>\$11,283.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2017 for General Fund (Program)

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining	
<i>Income</i>						
	Pledge		\$7,220.00	\$29,500.00*	\$21,500.00	(\$8,000.00)
	Camp Income		\$0.00	\$25,083.00*	\$22,500.00	(\$2,583.00)
	Program Transfers		\$0.00	\$0.00	\$12,950.00	\$12,950.00
	Total Income		\$7,220.00	\$54,583.00	\$56,950.00	\$2,367.00
<i>Expense</i>						
	Camping & Youth		\$3,979.07	\$35,199.51	\$36,000.00	\$800.49
	Pastoral Ministry Team		\$0.00	\$118.50	\$4,700.00	\$4,581.50
	Leadership Cabinet		\$0.00	\$1,000.00	\$1,000.00	\$0.00
	Mt. Association of Churches		\$0.00	\$3,500.00	\$3,750.00	\$250.00
	Presbytery Expenses		\$625.00	\$7,500.00	\$11,500.00	\$4,000.00
	Total Expense		\$4,604.07	\$47,318.01	\$56,950.00	\$9,631.99
	Difference		<u>\$2,615.93</u>	<u>\$7,264.99</u>	<u>\$0.00</u>	

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Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of December 2017 for General Fund (Program)

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1210.0000	General Mission Pledge	7,220.00	29,500.00*	21,500.00	(8,000.00)
	Pledge	\$7,220.00	\$29,500.00*	\$21,500.00	(\$8,000.00)
4.01.1420.0000	Summer Camp Fees	0.00	9,660.00	11,500.00	1,840.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	2,460.00	3,000.00	540.00
4.01.1440.0000	Rental of Camp Facilities	0.00	12,000.00*	4,000.00	(8,000.00)
4.01.1445.0000	Other Camp Income (Gifts)	0.00	963.00	4,000.00	3,037.00
4.01.1459.0000	Camp Other Income	0.00	0.00	0.00	0.00
	Camp Income	\$0.00	\$25,083.00*	\$22,500.00	(\$2,583.00)
4.01.4090.0000	Transfer from Reserves	0.00	0.00	12,950.00	12,950.00
	Program Transfers	\$0.00	\$0.00	\$12,950.00	\$12,950.00
	Total Income	\$7,220.00	\$54,583.00	\$56,950.00	\$2,367.00
Expense					
5.01.1351.2400	Copies & Postage Exp.	0.00	143.99*	100.00	(43.99)
5.01.1351.3200	Insurance	233.06	4,475.63	4,600.00	124.37
5.01.1351.5700	Publicity	0.00	71.40	200.00	128.60
5.01.1360.1200	Camp Caretaker	333.33	3,999.96	4,000.00	0.04
5.01.1360.1400	Camp Staff	0.00	12,002.98*	12,000.00	(2.98)
5.01.1360.2900	Food	0.00	2,672.87	3,250.00	577.13
5.01.1360.4000	Miscellaneous Exp.	847.00	1,263.92*	200.00	(1,063.92)
5.01.1360.6200	Rental Equipment-Rafting	0.00	0.00	1,000.00	1,000.00
5.01.1360.7400	Supplies	0.00	343.02	500.00	156.98
5.01.1360.7490	Swimming	0.00	120.00	150.00	30.00
5.01.1360.7710	Transportation-Bus	0.00	186.16	350.00	163.84
5.01.1360.8300	Utilities: Westminster Spires	65.68	3,017.27*	2,750.00	(267.27)
5.01.1380.6010	Triennium	2,500.00	2,500.00	2,500.00	0.00
5.01.1390.4000	Events Miscellaneous	0.00	4,297.31*	4,000.00	(297.31)
5.01.1395.4000	Admin Travel & Meals	0.00	105.00	400.00	295.00
	Camping & Youth	\$3,979.07	\$35,199.51	\$36,000.00	\$800.49
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
5.01.2853.4000	Vocations-Other	0.00	118.50	1,700.00	1,581.50
5.01.2854.4000	Congregation Ministry Misc	0.00	0.00	1,000.00	1,000.00
	Pastoral Ministry Team	\$0.00	\$118.50	\$4,700.00	\$4,581.50

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Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.3185.4000	Intermountain Childrens Home	0.00	1,000.00	1,000.00	0.00
	Leadership Cabinet	\$0.00	\$1,000.00	\$1,000.00	\$0.00
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
5.01.7950.4000	Presbytery Program Other	0.00	0.00	3,000.00	3,000.00
5.01.7960.4000	Cluster Meetings	0.00	0.00	1,000.00	1,000.00
5.01.7970.4000	Allocated GP Salary	625.00	7,500.00	7,500.00	0.00
	Presbytery Expenses	\$625.00	\$7,500.00	\$11,500.00	\$4,000.00
	Total Expense	\$4,604.07	\$47,318.01	\$56,950.00	\$9,631.99
	Difference	<u>\$2,615.93</u>	<u>\$7,264.99</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date