

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of September 30, 2019

Friday, October 11, 2019

Page 1 of 2

Account #	Account Name	Beginning Balance	YTD Balance
Assets			
1.00.1010.0000	Checking Account #3133214	11,858.40	9,441.05
1.00.1020.0000	Petty Cash	22.18	22.18
1.00.1030.0000	Money Market #129013355	185,303.72	160,424.14
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	1,500.00	1,500.00
	Total Current Assets	\$200,184.30	\$172,887.37
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	282,702.42	292,947.15
1.00.1070.0000	St Timothy Chapel #2 52006024	98,881.61	99,316.06
1.00.1072.0000	St Timothy #3 New Covenant Fund	20,719.62	22,058.37
1.00.1075.0000	Bozeman Campus 000104537	61,042.32	64,986.78
1.00.1080.0000	Partnership Fund MM 129013793	45,339.19	45,359.54
	Total Principal Restricted	\$508,685.16	\$524,667.90
		\$710,207.16	\$698,892.97
Liabilities			
2.00.2120.1000	Payroll - Federal	990.06	669.68
2.00.2120.2000	Payroll State	1,591.00	100.00
2.00.2120.2145	Employee Retirement Liability	0.00	310.00
2.00.2140.0000	G. Goodrich Flex Plan	(0.53)	(0.53)
2.00.2141.0000	S. Seibert Flex Plan	(0.37)	(450.46)
	Total Payroll Liabilities	\$2,580.16	\$628.69
2.00.2125.0000	Employee Roth Liability	0.00	1,500.00
2.00.2160.0000	Prepaid 2016 GP Expenses	1,245.29	1,245.29
2.00.2560.0000	GA Peacemaking	0.00	(0.20)
	Total Liabilities	\$3,825.45	\$3,373.78
Fund Balance			
3.01.2700.0000	Unreserved Fund Balance	15,187.51	(5,748.21)
3.02.2800.0000	General - Administrative	8,255.07	8,255.07
3.03.2805.0000	General - Program	35,531.63	35,531.63
3.04.2700.0000	General - Restricted Admin.	45,587.77	45,587.77
	Total General Fund Balance	\$104,561.98	\$83,626.26
3.19.2815.0000	Camp Scholarship Camp. & Youth	993.04	454.24
3.27.2825.0000	Clergy Emergency Fund COM	1,160.00	1,060.00
3.39.2840.0000	Linda Hofer Education	18,427.40	18,427.40
3.43.2845.0000	Equip and Encourage	37,830.44	37,830.44
3.47.2850.0000	Partnership- Available COM	1,807.64	1,827.99
3.49.2700.0000	Co-General Presbyters' Discretionary	450.14	450.14
3.51.2855.0000	Peace Making Offering Mission	2,979.16	3,167.72
3.56.1220.0000	Special Offering Other Fund	1,099.40	1,680.40
3.63.2870.0000	Revamp Camp -Camp. & Youth	1,645.95	4,270.97
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	1,637.16	1,637.16
3.75.2885.0000	Social Justice	6,321.78	6,442.20
3.85.2850.0000	Westminister Spires Camp Upgrades Balance	376.52	29.20
	Total Designated funds	\$76,238.63	\$78,787.86
3.69.2825.0000	Triennium Balance	8,231.94	3,793.52
3.72.2872.0000	St. Timothy #3 New Covenant Fund Balance	20,719.62	22,058.37
3.86.2850.0000	Grant - Evangelism Balance	1,250.13	1,250.13

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of September 30, 2019

Friday, October 11, 2019

Page 2 of 2

Account #	Account Name	Beginning Balance	YTD Balance
3.90.2910.0000	Higher Education Grant Fund	24,202.32	24,146.78
3.92.2920.0000	St. Timothys #1 (PC USA) Found	282,702.42	292,947.15
3.93.2921.0000	St. Timothys #2 (PC USA) Found	98,881.61	99,316.06
3.94.2930.0000	Partnership Fund Principal COM	43,999.71	43,999.71
	Total Restricted Fund Balances	\$479,987.75	\$487,511.72
3.64.2825.0000	Rural Ministry Grant Balance	457.78	457.78
3.66.2850.0000	West Yellowstone Funds Balance	41,311.90	41,311.90
3.80.2850.0000	Workshop Balance	106.72	106.72
3.91.2915.0000	Presbytery Continuing Education	3,716.92	3,716.92
3.95.4000.0000	St. Timothy Roof Repair Balance	0.03	0.03
	Total Fund Balance	\$706,381.71	\$695,519.19
	Total Liabilities and Fund Balance	\$710,207.16	\$698,892.97

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2019 for General Fund (Administrative)

Friday, October 11, 2019

Page 1 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1000.0000	Per Capita Presbytery Inc.	560.96	64,478.91*	60,617.00	(3,861.91)
4.01.1010.0000	Per capita Synod	47.24	5,429.82*	5,106.00	(323.82)
4.01.1020.0000	Per capita GA	120.80	13,884.77*	13,057.00	(827.77)
	Per Capita	\$729.00	\$83,793.50*	\$78,780.00	(\$5,013.50)
4.01.1821.0000	Block Grant - Administrative	0.00	0.00		
	Synod Partnership Funds	\$0.00	\$0.00		
4.01.1900.0000	Administrative Support	0.00	10,844.00	35,000.00	24,156.00
4.01.1902.0000	Reimbursement-St. Tim's	0.00	802.85*	0.00	(802.85)
	Total Other income	\$0.00	\$11,646.85	\$35,000.00	\$23,353.15
4.01.4005.0000	Transfer-Springhill Fund	0.00	0.00		
4.01.4010.0000	Transfer-W. Yellowstone	0.00	0.00	40,000.00	40,000.00
4.01.4020.0000	Transfer-Gen.Admin Fund	0.00	0.00		
4.01.4030.0000	Transfer-Restricted Admin Fund	0.00	0.00	14,930.00	14,930.00
	Transfers	\$0.00	\$0.00	\$54,930.00	\$54,930.00
	Total Income	\$729.00	\$95,440.35	\$168,710.00	\$73,269.65
Expense					
5.01.2840.0000	COM/Vocation Meetings	398.08	2,779.78	4,000.00	1,220.22
5.01.2845.4000	COM/Vocation Other Expenses	0.00	0.00		
5.01.2846.4000	Pastoral Discernment Team	0.00	0.00	1,500.00	1,500.00
	Pastoral Ministry Team	\$398.08	\$2,779.78	\$5,500.00	\$2,720.22
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	78.93	136.42	250.00	113.58
5.01.4301.4000	St. Tim's Other	0.00	0.00	50.00	50.00
	Com. on St Timothys Chapel	\$78.93	\$136.42	\$300.00	\$163.58
5.01.5201.3500	Delegate's Meetings	0.00	0.00	300.00	300.00
5.01.5201.4000	Delegates Other	0.00	0.00	50.00	50.00
	Delegates to Other Bodies	\$0.00	\$0.00	\$350.00	\$350.00
5.01.6700.3800	Medicare/Social Security	283.84	2,722.73	3,800.00	1,077.27
5.01.6700.8100	Work Comp Insurance	0.00	0.00	375.00	375.00
5.01.6700.8200	Unemployment Taxes	0.00	26.11	150.00	123.89
	Payroll Taxes	\$283.84	\$2,748.84	\$4,325.00	\$1,576.16
5.01.7001.4000	Per Capita GA Expenses Misc	0.00	14,507.95*	14,508.00	0.05

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2019 for General Fund (Administrative)

Friday, October 11, 2019

Page 2 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.7002.4000	Per Capita Synod Expense Misc	0.00	5,674.00*	5,674.00	0.00
	Per Capita	\$0.00	\$20,181.95*	\$20,182.00	\$0.05
5.01.7301.1100	Admin Mgr.Benefits	0.00	3,000.00*	2,000.00	(1,000.00)
5.01.7301.6600	Admin Mgr Salary	2,152.78	19,375.02	25,833.00	6,457.98
5.01.7301.7800	Admin Mgr Travel	0.00	4.18	120.00	115.82
5.01.7301.8100	Admin Mgr FLEX Plan	0.00	0.00		
	Admin. Manager	\$2,152.78	\$22,379.20*	\$27,953.00	\$5,573.80
5.01.7302.3100	Housing	1,666.66	14,999.94	20,000.00	5,000.06
5.01.7302.3600	GP Lodging	0.00	0.00	500.00	500.00
5.01.7302.3700	GP Meals	0.00	639.50	1,350.00	710.50
5.01.7302.4000	GP Miscellaneous	0.00	0.00	700.00	700.00
5.01.7302.4001	Miscellaneous Expenses - Kathy	0.00	0.00	2,000.00	2,000.00
5.01.7302.4900	GP Pension	1,351.64	12,164.76*	15,922.00	3,757.24
5.01.7302.6600	Salary Exp.	897.08	8,073.72*	10,385.00	2,311.28
5.01.7302.7300	Study Leave	0.00	0.00	700.00	700.00
5.01.7302.7500	GP Telephone & Conference Calls	82.36	711.15	1,500.00	788.85
5.01.7302.7800	GP Travel	0.00	4,822.51	7,500.00	2,677.49
5.01.7302.8100	FLEX Plan Expenses Exp.	0.00	0.00		
	General Presbyter	\$3,997.74	\$41,411.58	\$60,557.00	\$19,145.42
5.01.7304.3700	Stated Clerk Meals	0.00	0.00	50.00	50.00
5.01.7304.4000	Stated Clerk Miscellaneous	0.00	192.00	500.00	308.00
5.01.7304.4900	Pension Exp.	320.50	2,884.45	3,846.00	961.55
5.01.7304.6600	Stated Clerk Salary	1,061.72	9,555.48	12,741.00	3,185.52
	Stated Clerk	\$1,382.22	\$12,631.93	\$17,137.00	\$4,505.07
5.01.7306.6600	Treasurer Salary	645.50	5,809.50	7,746.00	1,936.50
	Treasurer	\$645.50	\$5,809.50	\$7,746.00	\$1,936.50
	Personnel	\$8,178.24	\$82,232.21	\$113,393.00	\$31,160.79
5.01.7601.3500	Council Meetings	416.62	2,162.44*	2,500.00	337.56
5.01.7601.4000	Council Other	0.00	0.00	500.00	500.00
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	\$416.62	\$2,162.44	\$4,500.00	\$2,337.56
5.01.7901.3500	Presbytery Meetings	0.00	1,311.66	7,600.00	6,288.34
5.01.7901.4000	Presbytery Other	49.19	129.18	700.00	570.82
	Presbytery Expenses	\$49.19	\$1,440.84	\$8,300.00	\$6,859.16
5.01.8201.2400	Office Copies & Postage	55.00	349.00	800.00	451.00

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2019 for General Fund (Administrative)

Friday, October 11, 2019

Page 3 of 3

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.8201.2600	Equipment Exp.	0.00	0.00	200.00	200.00
5.01.8201.3200	Insurance Exp.	0.00	1,575.28	3,000.00	1,424.72
5.01.8201.4000	Office Miscellaneous	(266.50)	(618.00)	460.00	1,078.00
5.01.8201.6100	Rental -Office	345.00	3,105.00	4,200.00	1,095.00
5.01.8201.7400	Office Supplies	0.00	2,413.72*	1,500.00	(913.72)
5.01.8201.7500	Office Telephone & Conference Calls	495.52	2,422.42*	1,500.00	(922.42)
	Presbytery Office	\$629.02	\$9,247.42*	\$11,660.00	\$2,412.58
	Total Expense	\$10,033.92	\$120,929.90	\$168,710.00	\$47,780.10
	Difference	<u>(\$9,304.92)</u>	<u>(\$25,489.55)</u>	<u>\$0.00</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2019 for General Fund (Program)

Friday, October 11, 2019

Page 1 of 2

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
Income					
4.01.1210.0000	General Mission Pledge	1,300.00	20,690.00	28,000.00	7,310.00
	Pledge	\$1,300.00	\$20,690.00	\$28,000.00	\$7,310.00
4.01.1420.0000	Summer Camp Fees	0.00	8,165.00*	10,000.00	1,835.00
4.01.1430.0000	Winter, Summer, Fall Events	0.00	1,237.00	2,500.00	1,263.00
4.01.1440.0000	Rental of Camp Facilities	250.00	7,750.00*	10,000.00	2,250.00
4.01.1445.0000	Other Camp Income (Gifts)	0.00	0.00	1,000.00	1,000.00
4.01.1459.0000	Camp Other Income	206.51	706.51*	0.00	(706.51)
	Camp Income	\$456.51	\$17,858.51*	\$23,500.00	\$5,641.49
4.01.4090.0000	Transfer from Reserves	0.00	0.00	9,472.00	9,472.00
	Program Transfers	\$0.00	\$0.00	\$9,472.00	\$9,472.00
	Total Income	\$1,756.51	\$38,548.51	\$60,972.00	\$22,423.49
Expense					
5.01.1351.2400	Copies & Postage Exp.	0.00	0.00	100.00	100.00
5.01.1351.3200	Insurance	0.00	4,344.60	7,292.00	2,947.40
5.01.1351.5700	Publicity	0.00	0.00	200.00	200.00
5.01.1360.1200	Camp Caretaker	333.33	2,999.97*	4,000.00	1,000.03
5.01.1360.1400	Camp Staff	0.00	7,966.12	13,000.00	5,033.88
5.01.1360.2900	Food	0.00	3,260.43*	3,500.00	239.57
5.01.1360.4000	Miscellaneous Exp.	0.00	271.00*	200.00	(71.00)
5.01.1360.6200	Rental Equipment-Rafting	0.00	0.00	1,000.00	1,000.00
5.01.1360.7400	Supplies	206.51	754.65*	500.00	(254.65)
5.01.1360.7490	Swimming	0.00	0.00	150.00	150.00
5.01.1360.7710	Transportation-Bus	0.00	393.97	900.00	506.03
5.01.1360.8300	Utilities: Westminster Spires	357.74	3,572.44*	2,750.00	(822.44)
5.01.1380.6010	Triennium	1,500.00	1,500.00*	1,500.00	0.00
5.01.1390.4000	Events Miscellaneous	0.00	2,832.00	4,000.00	1,168.00
5.01.1395.4000	Admin Travel & Meals	0.00	117.00	400.00	283.00
	Camping & Youth	\$2,397.58	\$28,012.18	\$39,492.00	\$11,479.82
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	60.00	357.50	1,700.00	1,342.50
5.01.2854.4000	Congregation Ministry Misc	0.00	0.00	1,000.00	1,000.00
	Pastoral Ministry Team	\$60.00	\$357.50	\$4,700.00	\$4,342.50
5.01.3185.4000	Intermountain Childrens Home	0.00	0.00	1,000.00	1,000.00
	Leadership Cabinet	\$0.00	\$0.00	\$1,000.00	\$1,000.00

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of September 2019 for General Fund (Program)

Friday, October 11, 2019

Page 2 of 2

Account #	Account Name	Period Activity	YTD Balance	Annual Budget	Annual Budget Remaining
5.01.5851.4000	MAC Membership Miscellaneous	0.00	0.00	3,500.00	3,500.00
5.01.5852.4000	MAC Representation Misc	0.00	0.00	300.00	300.00
	Mt. Association of Churches	\$0.00	\$0.00	\$3,800.00	\$3,800.00
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	5,625.00	7,880.00	2,255.00
	Presbytery Expenses	\$625.00	\$5,625.00	\$11,880.00	\$6,255.00
	Total Expense	\$3,082.58	\$33,994.68	\$60,872.00	\$26,877.32
	Difference	<u>(\$1,326.07)</u>	<u>\$4,553.83</u>	<u>\$100.00</u>	

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone-Administrative						
Account		2,019	Actual	% of	2020	Notes
ID	Account Name	Budget	Through 7/31/19	Budget	Prelim.	
4.01.1000	Per Capita Presby	60,617	63,637	105%	61,920	1600x43.00x9
4.01.1010	Per Capita Synod	5,106	5,359	105%	5,040	1600x3.50x90
4.01.1020	Per Capita GA	13,057	13,704	105%	12,888	1600x8.95x90
4.01.1025	Prior Year Per Capita		0			
4.01.1821	Block Grant	0	0	#DIV/0!	0	
	Transfer-W. Yellow.	40,000	0		1,312	
	Transfer-Gen. Admin fund		0		8,255	
	Transfer-Rest. Admin fund	14,930	0		44,588	
	Grants					
4.01.1900	Administrative Support	35,000	10,344	30%	35,000	
	Total Budgeted Income	168,710	93,044	55%	169,003	
		2,019	Actual	% of	2020	Notes
PMT		Budget	Through 7/31/19	Budget	Prelim.	
	Meetings Exp	4,000	2,204	55%	4,000	
	Discern Team/Other	1,500	0	0%	1,500	
	Total PMT	5,500	2,204	40%	5,500	
		2,019	Actual	% of	2020	Notes
Comm. On Nominations		Budget	Through 7/31/19	Budget	Prelim.	
	Nomination meetings	150	0	0%	150	
	Nomination other	50	0	0%	50	
	Total Nominations	200	0	0%	200	
		2,019	Actual	% of	2020	Notes
St. Timothy's		Budget	Through 7/31/19	Budget	Prelim.	
	St. Tim's meetings	250	57	23%	250	
	St. Tim's other	50	0	0%	50	
	Total St. Timothy's	300	57	19%	300	
		2,019	Actual	% of	2020	Notes
Delegates to other bodies		Budget	Through 7/31/19	Budget	Prelim.	
	Delegates meetings	300	0	0%	150	
	Delegates other	50	0	0%	50	
	Total Delegates	350	0	0%	200	
		2,019	Actual	% of	2020	Notes
Payroll Taxes		Budget	Through 7/31/19	Budget	Prelim.	
	Medicare/Soc. Sec.	3,800	2,155	57%	3,900	
	W/C Insurance	375	0	0%	375	
	Unemployment	150	26	17%	150	
	Total Payroll Taxes	4,325	2,181	50%	4,425	
		2,019	Actual	% of	2020	Notes
Per Capita		Budget	Through 7/31/19	Budget	Prelim.	

	Per Capita GA	14,508	14,508	100%	14,320	1600x8.95
	Per Capita Synod	5,674	5,674	100%	5,600	1600x3.5
	Total Per Capita	20,182	20,182	100%	19,920	
			Actual			
		2,019	Through	% of	2020	Notes
	Admin Mgr.	Budget	7/31/19	Budget	Prelim.	
	Admin Mgr. Salary	25,833	15,069	58%	26,850	2% for all staff
	Admin Mgr travel	120	0	0%	120	
	Admin Mgr benefits	2,000	2,000	100%	3,500	
	Total Admin Mgr	27,953	17,069	61%	30,470	
			Actual			
		2,019	Through	% of	2020	Notes
	General Presbyter	Budget	7/31/19	Budget	Prelim.	
	Housing	20,000	11,667	58%	20,000	
	GP Lodging	500	0	0%	500	
	GP meals	1,350	530	39%	1,350	
	GP miscellaneous	700	0	0%	700	
	Misc.-Kathy	2,000	0	0%	2,000	
	GP Pension	15,922	9,461	59%	15,922	
	Salary exp	10,385	6,280	60%	10,593	
	Study leave	700	0	0%	700	
	GP telephone/Conf calls	1,500	548	37%	1,500	
	GP travel	7,500	4,823	64%	7,500	
	Total General Presbyter	60,557	33,309	55%	60,765	
			Actual			
		2,019	Through	% of	2020	Notes
	Stated Clerk	Budget	7/31/19	Budget	Prelim.	
	Stated Clerk meals	50	0	0%	50	
	Stated Clerk misc.	500	192	38%	500	
	Pension exp.	3,846	2,243	58%	3,846	
	Stated Clerk salary	12,741	7,432	58%	12,996	
	Stated Clerk travel	0	0	#DIV/0!	0	
	Total Stated Clerk	17,137	9,867	58%	17,392	
			Actual			
		2,019	Through	% of	2020	Notes
	Treasurer	Budget	7/31/19	Budget	Prelim.	
	Treasurer Salary	7,746	4,519	58%	7,901	
	Total Treasurer	7,746	4,519	58%	7,901	
	Subtotal Personnel	117,718	66,945	57%	120,953	
			Actual			
		2,019	Through	% of	2020	Notes
	Leadership Cabinet	Budget	7/31/19	Budget	Prelim.	
	LC meetings	2,500	1,746	70%	2,500	
	LC other	500	0	0%	500	
	Legal	1,000	0	0%	1,000	
	Task Force meetings	500	0	0%	500	
	Total LC	4,500	1,746	39%	4,500	
			Actual			
		2,019	Through	% of	2020	Notes
	Presbytery	Budget	7/31/19	Budget	Prelim.	
	Presbytery meetings	7,600	1,312	17%	4,500	
	Presbytery other	700	80	11%	520	
	Total Presbytery	8,300	1,392	17%	5,020	
			Actual			
		2,019	Through	% of	2020	Notes
	Presbytery Office	Budget	7/31/19	Budget	Prelim.	
	Copies & postage	800	294	37%	800	
	Equipment	200	0	0%	200	
	Insurance	3,000	1,575	53%	3,000	
	Miscellaneous	460	-133	-29%	460	
	Rent	4,200	2,070	49%	4,200	
	Supplies	1,500	1,602	107%	1,500	

	Telephone & Conf calls	1,500	1,475	98%	2,250
	Total Presby Office	11,660	6,883	59%	12,410
	Total Expenses	168,710	99,409	59%	169,003
	Net	0	-6,365		0

Presbytery of Yellowstone-Program						
Account		2019	Actual	% of	2020	Notes
ID	Account Name	Budget	Through 7/31/19	Budget	Prelim.	
4.01.1210	General Mission pledge	28,000	17,820	64%	28,000	
4.01.1250	Prior year pledge					
4.01.1420	Summer camp fees	10,000	4,320	43%	6,000	
4.01.1430	Winter/summer/fall events	2,500	1,237	49%	2,000	
4.01.1440	Rental of camp	10,000	7,500	75%	12,000	
	Other Camp income (gifts/scholarships)	1,000	0	0%	1,000	
4.01.1810	Transfer from Designated	0	0	#DIV/0!	0	
	Transfer from Reserves	9,472	0	0%	9,230	
4.01.1500	Misc Program income	0	0	#DIV/0!	0	
	Total Budgeted Income	60,972	30,877	51%	58,230	
Camping & Youth						
		2019	Actual	% of	2020	Notes
		Budget	Through 7/31/19	Budget	Prelim.	
	Copies & postage	100	0	0%	100	
	Facilities Maintenance	0	0	#DIV/0!	0	
	Insurance	7,292	4,345	60%	7,292	
	Publicity	200	0	0%	200	
	Camp caretaker	4,000	2,000	50%	4,000	
	Camp staff	13,000	7,966	61%	12,000	
	Food	3,500	3,140	90%	3,500	
	Miscellaneous	200	271	136%	200	
	Rental equip/rafting	1,000	0	0%	1,000	
	Supplies	500	548	110%	600	
	Swimming	150	0	0%	150	
	Transportation/Bus	900	234	26%	900	
	Utilities-Westminster Spires	2,750	2,224	81%	3,000	
	PCCCA membership	0	0	#DIV/0!	0	
	Triennium	1,500	0	0%	1,500	
	Camping travel	500	117	23%	500	
	Events misc.	4,000	2,832	71%	3,500	
	Total Camping & Youth	39,592	23,677	60%	38,442	
PMT						
		2019	Actual	% of	2020	Notes
		Budget	Through 7/31/19	Budget	Prelim.	
	PMT training	1,000	0	0%	1,000	
	Vocations other	1,700	298	18%	1,700	
	Emergency counseling	1,000	0	0%	1,000	
	Congregation ministry misc.	1,000	0	0%	1,000	
	Total PMT	4,700	298	6%	4,700	
Leadership Cabinet						
		2019	Actual	% of	2020	Notes
		Budget	Through 7/31/19	Budget	Prelim.	
	Western Leadership misc.	0	0	#DIV/0!	0	
	Whitworth Fellows	0	0		0	E&E Fund
	Intermountain Children	1,000	0		750	
	Total LC	1,000	0	0%	750	
MT Ass. of Churchs						
		2019	Actual	% of	2020	Notes
		Budget	Through 7/31/19	Budget	Prelim.	
	MAC membership	3,500	0	0%	3,000	

	MAC representation	300	0	0%	300	
	Total MAC	3,800	0	0%	3,300	
			Actual			
		2019	Through	% of	2020	Notes
	Presbytery	Budget	7/31/19	Budget	Prelim.	
	Convocation	0	0	#DIV/0!	0	
	Program misc.	3,000	0	0%	2,000	
	Cluster meetings	1,000	0	0%	1,000	
	Allocated GP salary	7,880	4,375	56%	8,038	2% increase
	Total Presbytery	11,880	4,375	37%	11,038	
	Total Expenses	60,972	28,350	46%	58,230	
	Net	0	2,527		0	

Administrative Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2019</u>	<u>Anticipated 2019 transfers</u>	<u>Balance available for 2020</u>	<u>Budgeted 2020 transfers</u>	<u>Balance available for 2021</u>
General Admin. Reserve	8,255.07	0.00	8,255.07	8,255.07	0.00
Restricted Admin. Reserve	45,587.77	1,000.00	44,587.77	44,587.77	0.00
Springhill Fund	0.00	0.00	0.00	0.00	0.00
West Yellowstone Fund	41,311.90	40,000.00	1,311.90	1,311.90	0.00
Total Admin.	95,154.74	41,000.00	54,154.74	54,154.74	0.00

Program Reserve Funds:

<u>Fund</u>	<u>Balance @ 1/1/2019</u>	<u>Anticipated 2019 transfers</u>	<u>Balance available for 2020</u>	<u>Budgeted 2020 transfers</u>	<u>Balance available for 2021</u>
General Program Reserve	35,531.63	9,472.00	26,059.63	9,230.00	16,829.63
Total Program	35,531.63	9,472.00	26,059.63	9,230.00	16,829.63

Narrative Report
Yellowstone Presbytery
Budget & Finance
November 1-2 Presbytery Meeting

Our report has four attachments, which serve to supplement this narrative. The attachments are:

- 1) September 30, 2019 Treasurer's report (composed of three separate pdf files.) It is presented for informational purposes only
- 2) 2020 Proposed budget (one excel file.) Budget & Finance also submits the following action items.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the 2020 budget.

Action Item:

On behalf of the Leadership Cabinet we request Presbytery approve the following 2020 Per Capita amounts:

Presbytery	\$43.05
Synod	3.00
GA	<u>8.95</u>
Total	\$55.00
	=====

For informational purposes, the 2019 per capita breakdown is presented below:

Presbytery	\$41.55
Synod	3.50
GA	<u>8.95</u>
Total	\$54.00
	=====

Additional information:

The proposed total per capita amount represents a \$1.00 increase from 2019. You will notice that the Synod portion of the total decreased by fifty cents and that the GA portion is unchanged, therefore the portion that remains within our boundaries will increase by \$1.50. As of 12/31/18 the total membership within Yellowstone was roughly 1,600, a slight decrease from the previous year. As a result the total amount of revenue available for our administrative purposes will remain about the same. We should forewarn you that it is highly likely General Assembly will pass along another increase in its portion when it meets next summer.

The Leadership Cabinet would also like to forewarn you that the proposed budget contained herein will essentially exhaust our remaining reserves by the end of 2020. Therefore by this time next year we will be forced to come up with a plan to either find about \$60,000 of additional revenue, reduce expenditures by a like amount, or some combination of the two alternatives. This will obviously result in a significant change to the way we operate, and we welcome your prayers, your energy, and your ideas as we navigate these turbulent waters.

It was five years ago that we underwent another radical change in our operating structure. The Co-General Presbyter positions were reduced from full to half-time, and the loving members that comprise this vast landscape we call home were able to adapt. The Leadership Cabinet is confident we will once again be able to figure out a way to cope, however, we won't have any reserves to utilize as a safety net. Rather we will be wholly reliant upon God's providence and the hard work of God's disciples. And it is precisely this discipline making that must continue as the focus of our Presbytery's effort.

The Leadership Cabinet is often asked existential questions such as why does the Presbytery exist, and what do per capita dollars paid by its constituents support. On the grassroots level the answer may not seem obvious, but if you look at the number of pulpit vacancies within our boundaries and then examine how hard your Pastoral Ministry Team strives to remedy that shortage, the answers abound. The PMT works tirelessly behind the scenes and they have no greater joy than when a new pastor is installed within good old Yellowstone Presbytery.

Making disciples is always easiest when the pieces are in place at the local church level, but even the most seasoned of followers can use some revitalizing from time to time. That is where regional gatherings and Presbytery-wide meetings such as this one come into play. Bringing world-class programming like we will witness in Lewistown through Stan Ott's presentation are yet additional examples of your Presbytery at work for you.

We don't yet know what the future has in store for us as a Presbytery. The will of God may take us in unexpected directions. George Goodrich relayed a story from a recent tour along the Rhine River in Mainz, Germany. As the river boat cruised down the main channel the captain suddenly took an unexpected detour and appeared to be heading for disaster. At the last moment a side channel became visible, much to George's relief, and the boat continued its journey safely and securely. We, too, may have a side channel not yet visible to us as God navigates the holy current we travel along and provides the holy currency we use to pay our fare.

Respectfully submitted,

Dan Holland, Budget & Finance
406-388-0878
djhollandcpa@mindspring.com