

**Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of December 31, 2021**

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings	264,825	279,359	(14,534)
1020 · St Timothy Checking 1961	2,500	2,500	0
1030 · St Timothy Checking 3686	2,500	2,500	0
1050 · New Covenant 5737	110,989	69,153	41,837
1100 · St Timothy Endowment Funds	537,775	456,107	81,668
Total Checking/Savings	918,589	809,618	108,971
Total Current Assets	918,589	809,618	108,971
Other Assets			
1850 · Beartooth Electric Co-op	1,244	1,338	(94)
1900 · Char Rem Trust 0931	159,233	90,911	68,322
Total Other Assets	160,477	92,249	68,229
TOTAL ASSETS	1,079,066	901,867	177,200

<1>

These statements have not been audited, reviewed or compiled

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Statement of Financial Position
As of December 31, 2021

Accrual Basis

	Dec 31, 21	Dec 31, 20	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities	17,684	11,123	6,561
Total Liabilities	17,684	11,123	6,561
Equity			
3100 · General Funds			
3100.1 · Administrative	255	8,255	(8,000)
3100.2 · Admin Support	51,477	51,477	0
3100.3 · Program	43,824	43,824	0
3100.4 · West Yellowstone Funds	18,348	41,312	(22,964)
3100.9 · Unrestricted	(131,045)	(30,172)	(100,873)
Total 3100 · General Funds	(17,141)	114,696	(131,837)
3200 · Designated Funds			
3200.01 · Camp Scholarships	1,280	1,454	(175)
3200.02 · Clergy Emergency Fund	1,757	1,757	0
3200.03 · Equip & Encourage	43,069	50,569	(7,500)
3200.04 · Evangelism Grant	1,250	1,250	0
3200.05 · Higher Education Grant	17,947	21,447	(3,500)
3200.06 · Linda Hofer Education	19,386	18,907	479
3200.07 · Partnership Spendable Funds	2,390	1,390	1,000
3200.08 · Peace Making Offering to YP	5,128	4,644	485
3200.09 · Presbyter Discretionary Fund	1,200	1,200	0
3200.10 · Presbyter Study Leave	850	150	700
3200.11 · Presbytery Continuing Education	3,596	3,717	(121)
3200.12 · Revamp Camp	8,786	11,893	(3,107)
3200.13 · Rural Ministry Grant	1,070	1,070	0
3200.14 · Social Justice	6,469	6,469	0
3200.16 · St Timothy's MM #1	2,500	2,500	0
3200.17 · St Timothy's MM #2	2,500	2,500	0
3200.18 · Triennium Fund	5,294	5,294	0
3200.19 · Yell Pres Funds Await Cab Actio	49,878	0	49,878
Total 3200 · Designated Funds	174,350	136,211	38,139
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	537,775	456,107	81,668
3300.2 · Char Rem Trust	159,233	90,911	68,322
3300.3 · Partnership Funds Principle Amt	45,408	44,000	1,408
Total 3300 · Restricted Funds	742,416	591,018	151,399
Net Income	161,757	48,820	112,937
Total Equity	1,061,383	890,744	170,639
TOTAL LIABILITIES & EQUITY	1,079,066	901,867	177,200

Presbytery of Yellowstone PCUSA
Total All Classes
January through December 2021

	<u>Jan - Dec 21</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
RECEIPTS				
4001 · Administrative Support	40,725	35,000	5,725	116%
4002 · Camp Income	27,072	21,000	6,072	129%
4003 · General Mission Pledge	27,973	28,840	(867)	97%
4004 · Per Capita Income	80,550	82,458	(1,908)	98%
4005 · Interest Income	1,631	0	1,631	100%
Total RECEIPTS	<u>177,951</u>	<u>167,298</u>	<u>10,653</u>	<u>106%</u>
Total Income	177,951	167,298	10,653	106%
Expense				
CAMPING & YOUTH	26,946	36,130	(9,184)	75%
LEADERSHIP CABINET	5,780	11,950	(6,170)	48%
MT ASSOCIATION OF CHURCHES	3,000	3,300	(300)	91%
PASTORAL MINISTRY TEAM	2,041	10,200	(8,159)	20%
PERSONNEL EXPENSES	124,293	128,611	(4,318)	97%
PRESBYTERY EXPENSES	19,698	23,516	(3,818)	84%
PRESBYTERY OFFICE	10,490	9,790	700	107%
Total Expense	<u>192,248</u>	<u>223,497</u>	<u>(31,249)</u>	<u>86%</u>
Net Ordinary Income	(14,297)	(56,199)	41,902	25%
Other Income/Expense				
Other Income				
OTHER RECEIPTS				
Transfers from Admin Fund	8,000	4,761	3,239	168%
Transfers from Admin Support	0	26,000	(26,000)	0%
Transfers from Program Fund	0	5,438	(5,438)	0%
Transfers from W Yellowstone	22,964	20,000	2,964	115%
Total OTHER RECEIPTS	<u>30,964</u>	<u>56,199</u>	<u>(25,235)</u>	<u>55%</u>
Realized Gain(Loss)	259	0	259	100%
Unrealized Gain(Loss)	(3,452)	0	(3,452)	100%
Total Other Income	<u>27,771</u>	<u>56,199</u>	<u>(28,428)</u>	<u>49%</u>
Net Other Income	27,771	56,199	(28,428)	49%
Net Income	<u>13,474</u>	<u>0</u>	<u>13,474</u>	<u>100%</u>