

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

Accrual Basis

	Dec 31, 21	Nov 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking 3214	78,729.76	61,328.16	17,401.60
1010 · Money Market 3355	140,687.14	140,678.78	8.36
1015 · Partnership Fund MM 3793	45,407.87	45,406.33	1.54
1020 · St Timothy Checking 1961	2,500.00	2,500.00	0.00
1030 · St Timothy Checking 3686	2,500.00	2,500.00	0.00
1050 · New Covenant 5737			
1051 · Higher Education	17,946.87	17,946.87	0.00
1052 · Other Designated Funds	93,042.35	94,295.41	(1,253.06)
Total 1050 · New Covenant 5737	110,989.22	112,242.28	(1,253.06)
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	407,078.30	392,230.44	14,847.86
1120 · St Timothy Chapel #2 6024	130,696.78	125,858.43	4,838.35
Total 1100 · St Timothy Endowment Funds	537,775.08	518,088.87	19,686.21
Total Checking/Savings	918,589.07	882,744.42	35,844.65
Total Current Assets	918,589.07	882,744.42	35,844.65
Other Assets			
1850 · Beartooth Electric Co-op	1,243.95	1,243.95	0.00
1900 · Char Rem Trust 0931	159,233.47	90,911.14	68,322.33
Total Other Assets	160,477.42	92,155.09	68,322.33
TOTAL ASSETS	1,079,066.49	974,899.51	104,166.98

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of December 31, 2021

Accrual Basis

	Dec 31, 21	Nov 30, 21	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	343.07	416.40	(73.33)
Total Accounts Payable	343.07	416.40	(73.33)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	3,091.58	769.98	2,321.60
2120 · State Liabilities	619.50	171.79	447.71
2140 · Flex Plan Payable	0.00	(25.00)	25.00
2150 · Retirement Payable	279.10	279.10	0.00
2160 · Health Insurance Payable	1,018.24	1,018.24	0.00
Total 2100 · Payroll Liabilities	5,008.42	2,214.11	2,794.31
2200 · Other Current Liabilities			
2200.01 · GA Pentacost Offering PC999999	259.20	60.00	199.20
2200.02 · GA Mission Pledges	714.70	237.35	477.35
2200.03 · GA Peacemaking PM999999	798.64	638.64	160.00
2200.04 · GA One Great Hour OG999999	747.00	0.00	747.00
2200.05 · GA Christmas Joy CJ999999	3,431.47	0.00	3,431.47
2200.06 · GA Theological EducationTE999999	100.00	0.00	100.00
2200.07 · Special Offerings	1,970.00	0.00	1,970.00
2200.09 · GA Other Donation	2,575.00	1,025.00	1,550.00
Total 2200 · Other Current Liabilities	10,596.01	1,960.99	8,635.02
2300 · Advance Payment	1,736.00	0.00	1,736.00
Total Other Current Liabilities	17,340.43	4,175.10	13,165.33
Total Current Liabilities	17,683.50	4,591.50	13,092.00
Total Liabilities	17,683.50	4,591.50	13,092.00
Equity			
3100 · General Funds			
3100.1 · Administrative	255.07	8,255.07	(8,000.00)
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	18,348.34	41,311.90	(22,963.56)
3100.9 · Unrestricted	(131,045.42)	(52,946.14)	(78,099.28)
Total 3100 · General Funds	(17,140.76)	91,922.08	(109,062.84)
3200 · Designated Funds			
3200.01 · Camp Scholarships	1,279.63	1,279.63	0.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	43,069.14	43,069.14	0.00
3200.04 · Evangelism Grant	1,250.13	1,250.13	0.00
3200.05 · Higher Education Grant	17,946.87	17,946.87	0.00
3200.06 · Linda Hofer Education	19,385.65	19,360.65	25.00
3200.07 · Partnership Spendable Funds	2,390.00	1,390.00	1,000.00
3200.08 · Peace Making Offering to YP	5,128.22	5,048.22	80.00
3200.09 · Presbyter Discretionary Fund	1,200.14	1,200.14	0.00
3200.10 · Presbyter Study Leave	850.00	150.00	700.00
3200.11 · Presbytery Continuing Education	3,595.77	3,716.92	(121.15)
3200.12 · Revamp Camp	8,785.91	9,595.16	(809.25)
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

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

Accrual Basis

	Dec 31, 21	Nov 30, 21	\$ Change
3200.18 · Triennium Fund	5,293.52	5,293.52	0.00
3200.19 · Yell Pres Funds Await Cab Actio	49,878.27	51,583.99	(1,705.72)
Total 3200 · Designated Funds	174,349.97	175,181.09	(831.12)
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	537,775.08	526,296.99	11,478.09
3300.2 · Char Rem Trust	159,233.47	90,911.14	68,322.33
3300.3 · Partnership Funds Principle Amt	45,407.87	45,403.29	4.58
Total 3300 · Restricted Funds	742,416.42	662,611.42	79,805.00
Net Income	161,757.36	40,593.42	121,163.94
Total Equity	1,061,382.99	970,308.01	91,074.98
TOTAL LIABILITIES & EQUITY	1,079,066.49	974,899.51	104,166.98

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense
December 2021

Accrual Basis

	<u>Dec 21</u>	<u>Jan - Dec 21</u>	<u>% YTD</u>
Ordinary Income/Expense			
Income			
RECEIPTS			
4001 · Administrative Support	19,905.34	40,725.01	48.9%
4002 · Camp Income			
4002.1 · Summer Camp Fees	0.00	13,195.00	0.0%
4002.3 · Rental of Camp Facilities	0.00	4,425.00	0.0%
4002.4 · Gift Income	0.00	2,452.03	0.0%
4002.5 · Other Camp Income	0.00	7,000.00	0.0%
Total 4002 · Camp Income	0.00	27,072.03	0.0%
4003 · General Mission Pledge	2,609.40	27,972.80	9.3%
4004 · Per Capita Income	3,402.63	80,549.56	4.2%
4005 · Interest Income	147.94	1,631.82	9.1%
4006 · Dividend Income	1,380.39	16,421.11	8.4%
Total RECEIPTS	27,445.70	194,372.33	14.1%
Total Income	27,445.70	194,372.33	14.1%
Expense			
CAMPING & YOUTH			
6100 · Camping Expenses			
6101 · Activities	0.00	1,602.48	0.0%
6102 · Food	0.00	2,958.96	0.0%
6103 · Supplies	0.00	914.59	0.0%
6104 · Transportation	0.00	275.52	0.0%
6106 · Salaries & Wages	339.66	10,325.92	3.3%
Total 6100 · Camping Expenses	339.66	16,077.47	2.1%
6120 · Special Events	0.00	1,000.00	0.0%
6200 · Admin Camping Expenses			
6201 · Advertising & Marketing	0.00	169.24	0.0%
6202 · Copies & Postage	0.00	140.68	0.0%
6203 · Liability Insurance	0.00	5,026.00	0.0%
6204 · Meals	0.00	136.96	0.0%
6206 · Utilities	72.10	4,395.72	1.6%
Total 6200 · Admin Camping Expen...	72.10	9,868.60	0.7%
Total CAMPING & YOUTH	411.76	26,946.07	1.5%

<1>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense
December 2021

Accrual Basis

	<u>Dec 21</u>	<u>Jan - Dec 21</u>	<u>% YTD</u>
LEADERSHIP CABINET			
6301 · Intermountain Childrens Home	0.00	750.00	0.0%
6303 · Cabinet Meetings	339.98	339.98	100.0%
6304 · Accounting Fees	375.00	4,690.00	8.0%
Total LEADERSHIP CABINET	714.98	5,779.98	12.4%
MT ASSOCIATION OF CHURCHES			
6401 · MAC Membership	0.00	3,000.00	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	3,000.00	0.0%
PASTORAL MINISTRY TEAM			
6501 · Training	0.00	500.00	0.0%
6504 · Vocations Expense	0.00	895.00	0.0%
6506 · PMT Meeting Expense	556.45	646.45	86.1%
Total PASTORAL MINISTRY TEAM	556.45	2,041.45	27.3%
PERSONNEL EXPENSES			
6601 · Admin Manager			
6601.1 · Salary	8,878.92	37,483.79	23.7%
6601.4 · Travel Reimb	84.56	549.08	15.4%
Total 6601 · Admin Manager	8,963.48	38,032.87	23.6%
6602 · General Presbyter			
6602.1 · Salary	2,583.58	20,002.96	12.9%
6602.2 · Housing	1,700.00	20,400.00	8.3%
6602.3 · Retirement	279.10	3,349.20	8.3%
6602.4 · Insurance	1,018.25	12,161.04	8.4%
6602.5 · Meals Reimb	125.89	236.04	53.3%
6602.6 · Travel Reimb	984.64	2,652.32	37.1%
6602.7 · Telephone	600.00	1,507.38	39.8%
6602.8 · Discretionary Fund	196.90	196.90	100.0%
6602.9 · Study Leave	700.00	700.00	100.0%
Total 6602 · General Presbyter	8,188.36	61,205.84	13.4%
6603 · Stated Clerk			
6603.1 · Salary	1,666.66	16,940.06	9.8%
6603.2 · Retirement	0.00	1,650.00	0.0%
6603.4 · Travel Reimb	0.00	1,038.02	0.0%
Total 6603 · Stated Clerk	1,666.66	19,628.08	8.5%
6604 · Payroll Taxes	886.40	5,426.10	16.3%
Total PERSONNEL EXPENSES	19,704.90	124,292.89	15.9%

<2>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense
December 2021

Accrual Basis

	<u>Dec 21</u>	<u>Jan - Dec 21</u>	<u>% YTD</u>
PRESBYTERY EXPENSES			
6703 · Per Capita Expense	0.00	18,281.48	0.0%
6704 · Presbytery Meetings	63.34	708.34	8.9%
6705 · Presbytery Other Exp	112.90	842.90	13.4%
Total PRESBYTERY EXPENSES	<u>176.24</u>	<u>19,832.72</u>	<u>0.9%</u>
PRESBYTERY OFFICE			
6801 · Copies & Postage	0.00	218.58	0.0%
6802 · Insurance	0.00	8,205.72	0.0%
6803 · Office Supplies	165.97	2,975.59	5.6%
6804 · Rent	0.00	4,140.00	0.0%
6805 · Computer & Telephone Expe...	748.96	1,920.39	39.0%
6806 · Bank Service Charges	3.51	19.37	18.1%
Total PRESBYTERY OFFICE	<u>918.44</u>	<u>17,479.65</u>	<u>5.3%</u>
Total Expense	<u>22,482.77</u>	<u>199,372.76</u>	<u>11.3%</u>
Net Ordinary Income	4,962.93	(5,000.43)	(99.3)%
Other Income/Expense			
Other Income			
OTHER RECEIPTS			
Transfers from Admin Fund	8,000.00	8,000.00	100.0%
Transfers from W Yellowstone	22,963.56	22,963.56	100.0%
7100 · Other Income	0.00	9,000.00	0.0%
Total OTHER RECEIPTS	<u>30,963.56</u>	<u>39,963.56</u>	<u>77.5%</u>
Realized Gain(Loss)	258.68	258.68	100.0%
Unrealized Gain(Loss)	84,978.77	137,504.06	61.8%
Total Other Income	<u>116,201.01</u>	<u>177,726.30</u>	<u>65.4%</u>
Other Expense			
OTHER EXPENSES			
8500 · St Timothy Expenses	0.00	10,968.51	0.0%
Total OTHER EXPENSES	<u>0.00</u>	<u>10,968.51</u>	<u>0.0%</u>
Total Other Expense	<u>0.00</u>	<u>10,968.51</u>	<u>0.0%</u>
Net Other Income	<u>116,201.01</u>	<u>166,757.79</u>	<u>69.7%</u>
Net Income	<u><u>121,163.94</u></u>	<u><u>161,757.36</u></u>	<u><u>74.9%</u></u>

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Administrative			Endowment		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Ordinary Income/Expense						
Income						
RECEIPTS						
4001 · Administrative Support	19,905.34	40,725.01	48.9%	0.00	0.00	0.0%
4002 · Camp Income						
4002.1 · Summer Camp Fees	0.00	0.00	0.0%	0.00	0.00	0.0%
4002.3 · Rental of Camp Facilities	0.00	0.00	0.0%	0.00	0.00	0.0%
4002.4 · Gift Income	0.00	0.00	0.0%	0.00	0.00	0.0%
4002.5 · Other Camp Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 4002 · Camp Income	0.00	0.00	0.0%	0.00	0.00	0.0%
4003 · General Mission Pledge	0.00	0.00	0.0%	0.00	0.00	0.0%
4004 · Per Capita Income	3,402.63	80,549.56	4.2%	0.00	0.00	0.0%
4005 · Interest Income	147.91	1,631.41	9.1%	0.00	0.00	0.0%
4006 · Dividend Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Total RECEIPTS	23,455.88	122,905.98	19.1%	0.00	0.00	0.0%
Total Income	23,455.88	122,905.98	19.1%	0.00	0.00	0.0%
Expense						
CAMPING & YOUTH						
6100 · Camping Expenses						
6101 · Activities	0.00	0.00	0.0%	0.00	0.00	0.0%
6102 · Food	0.00	0.00	0.0%	0.00	0.00	0.0%
6103 · Supplies	0.00	0.00	0.0%	0.00	0.00	0.0%
6104 · Transportation	0.00	0.00	0.0%	0.00	0.00	0.0%
6106 · Salaries & Wages	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6100 · Camping Expenses	0.00	0.00	0.0%	0.00	0.00	0.0%
6120 · Special Events	0.00	0.00	0.0%	0.00	0.00	0.0%
6200 · Admin Camping Expenses						
6201 · Advertising & Marketing	0.00	0.00	0.0%	0.00	0.00	0.0%
6202 · Copies & Postage	0.00	0.00	0.0%	0.00	0.00	0.0%
6203 · Liability Insurance	0.00	0.00	0.0%	0.00	0.00	0.0%

<1>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Administrative			Endowment		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6204 · Meals	0.00	0.00	0.0%	0.00	0.00	0.0%
6206 · Utilities	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6200 · Admin Camping Expenses	0.00	0.00	0.0%	0.00	0.00	0.0%
Total CAMPING & YOUTH	0.00	0.00	0.0%	0.00	0.00	0.0%
LEADERSHIP CABINET						
6301 · Intermountain Childrens Home	0.00	0.00	0.0%	0.00	0.00	0.0%
6303 · Cabinet Meetings	339.98	339.98	100.0%	0.00	0.00	0.0%
6304 · Accounting Fees	375.00	4,690.00	8.0%	0.00	0.00	0.0%
Total LEADERSHIP CABINET	714.98	5,029.98	14.2%	0.00	0.00	0.0%
MT ASSOCIATION OF CHURCHES						
6401 · MAC Membership	0.00	0.00	0.0%	0.00	0.00	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	0.00	0.0%	0.00	0.00	0.0%
PASTORAL MINISTRY TEAM						
6501 · Training	0.00	0.00	0.0%	0.00	0.00	0.0%
6504 · Vocations Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
6506 · PMT Meeting Expense	556.45	646.45	86.1%	0.00	0.00	0.0%
Total PASTORAL MINISTRY TEAM	556.45	646.45	86.1%	0.00	0.00	0.0%
PERSONNEL EXPENSES						
6601 · Admin Manager						
6601.1 · Salary	8,878.92	37,483.79	23.7%	0.00	0.00	0.0%
6601.4 · Travel Reimb	84.56	549.08	15.4%	0.00	0.00	0.0%
Total 6601 · Admin Manager	8,963.48	38,032.87	23.6%	0.00	0.00	0.0%
6602 · General Presbyter						
6602.1 · Salary	1,867.70	11,412.40	16.4%	0.00	0.00	0.0%
6602.2 · Housing	1,700.00	20,400.00	8.3%	0.00	0.00	0.0%
6602.3 · Retirement	279.10	3,349.20	8.3%	0.00	0.00	0.0%
6602.4 · Insurance	1,018.25	12,161.04	8.4%	0.00	0.00	0.0%
6602.5 · Meals Reimb	125.89	236.04	53.3%	0.00	0.00	0.0%
6602.6 · Travel Reimb	984.64	2,652.32	37.1%	0.00	0.00	0.0%
6602.7 · Telephone	600.00	1,507.38	39.8%	0.00	0.00	0.0%

<2>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Administrative			Endowment		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6602.8 · Discretionary Fund	196.90	196.90	100.0%	0.00	0.00	0.0%
6602.9 · Study Leave	700.00	700.00	100.0%	0.00	0.00	0.0%
Total 6602 · General Presbyter	7,472.48	52,615.28	14.2%	0.00	0.00	0.0%
6603 · Stated Clerk						
6603.1 · Salary	1,666.66	16,940.06	9.8%	0.00	0.00	0.0%
6603.2 · Retirement	0.00	1,650.00	0.0%	0.00	0.00	0.0%
6603.4 · Travel Reimb	0.00	1,038.02	0.0%	0.00	0.00	0.0%
Total 6603 · Stated Clerk	1,666.66	19,628.08	8.5%	0.00	0.00	0.0%
6604 · Payroll Taxes	860.15	4,536.88	19.0%	0.00	0.00	0.0%
Total PERSONNEL EXPENSES	18,962.77	114,813.11	16.5%	0.00	0.00	0.0%
PRESBYTERY EXPENSES						
6703 · Per Capita Expense	0.00	18,281.48	0.0%	0.00	0.00	0.0%
6704 · Presbytery Meetings	63.34	708.34	8.9%	0.00	0.00	0.0%
6705 · Presbytery Other Exp	112.90	707.90	15.9%	0.00	0.00	0.0%
Total PRESBYTERY EXPENSES	176.24	19,697.72	0.9%	0.00	0.00	0.0%
PRESBYTERY OFFICE						
6801 · Copies & Postage	0.00	218.58	0.0%	0.00	0.00	0.0%
6802 · Insurance	0.00	1,229.00	0.0%	0.00	0.00	0.0%
6803 · Office Supplies	165.97	2,975.59	5.6%	0.00	0.00	0.0%
6804 · Rent	0.00	4,140.00	0.0%	0.00	0.00	0.0%
6805 · Computer & Telephone Expense	748.96	1,920.39	39.0%	0.00	0.00	0.0%
6806 · Bank Service Charges	3.11	5.15	60.4%	0.00	0.00	0.0%
Total PRESBYTERY OFFICE	918.04	10,488.71	8.8%	0.00	0.00	0.0%
Total Expense	21,328.48	150,675.97	14.2%	0.00	0.00	0.0%
Net Ordinary Income	2,127.40	(27,769.99)	(7.7)%	0.00	0.00	0.0%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Administrative			Endowment		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Other Income/Expense						
Other Income						
OTHER RECEIPTS						
Transfers from Admin Fund	8,000.00	8,000.00	100.0%	0.00	0.00	0.0%
Transfers from W Yellowstone	22,963.56	22,963.56	100.0%	0.00	0.00	0.0%
7100 · Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Total OTHER RECEIPTS	30,963.56	30,963.56	100.0%	0.00	0.00	0.0%
Realized Gain(Loss)	258.67	258.67	100.0%	0.00	0.00	0.0%
Unrealized Gain(Loss)	(1,649.74)	(3,452.24)	47.8%	68,322.33	68,322.33	100.0%
Total Other Income	29,572.49	27,769.99	106.5%	68,322.33	68,322.33	100.0%
Other Expense						
OTHER EXPENSES						
8500 · St Timothy Expenses	0.00	0.00	0.0%	0.00	0.00	0.0%
Total OTHER EXPENSES	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	29,572.49	27,769.99	106.5%	68,322.33	68,322.33	100.0%
Net Income	31,699.89	0.00	100.0%	68,322.33	68,322.33	100.0%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Harlowton			Program		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Ordinary Income/Expense						
Income						
RECEIPTS						
4001 · Administrative Support	0.00	0.00	0.0%	0.00	0.00	0.0%
4002 · Camp Income						
4002.1 · Summer Camp Fees	0.00	0.00	0.0%	0.00	13,195.00	0.0%
4002.3 · Rental of Camp Facilities	0.00	0.00	0.0%	0.00	4,425.00	0.0%
4002.4 · Gift Income	0.00	0.00	0.0%	0.00	2,452.03	0.0%
4002.5 · Other Camp Income	0.00	0.00	0.0%	0.00	7,000.00	0.0%
Total 4002 · Camp Income	0.00	0.00	0.0%	0.00	27,072.03	0.0%
4003 · General Mission Pledge	0.00	0.00	0.0%	2,609.40	27,972.80	9.3%
4004 · Per Capita Income	0.00	0.00	0.0%	0.00	0.00	0.0%
4005 · Interest Income	0.00	0.00	0.0%	0.00	0.00	0.0%
4006 · Dividend Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Total RECEIPTS	0.00	0.00	0.0%	2,609.40	55,044.83	4.7%
Total Income	0.00	0.00	0.0%	2,609.40	55,044.83	4.7%
Expense						
CAMPING & YOUTH						
6100 · Camping Expenses						
6101 · Activities	0.00	0.00	0.0%	0.00	1,602.48	0.0%
6102 · Food	0.00	0.00	0.0%	0.00	2,958.96	0.0%
6103 · Supplies	0.00	0.00	0.0%	0.00	914.59	0.0%
6104 · Transportation	0.00	0.00	0.0%	0.00	275.52	0.0%
6106 · Salaries & Wages	0.00	0.00	0.0%	339.66	10,325.92	3.3%
Total 6100 · Camping Expenses	0.00	0.00	0.0%	339.66	16,077.47	2.1%
6120 · Special Events	0.00	0.00	0.0%	0.00	1,000.00	0.0%
6200 · Admin Camping Expenses						
6201 · Advertising & Marketing	0.00	0.00	0.0%	0.00	169.24	0.0%
6202 · Copies & Postage	0.00	0.00	0.0%	0.00	140.68	0.0%
6203 · Liability Insurance	0.00	0.00	0.0%	0.00	5,026.00	0.0%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Harlowton			Program		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6204 · Meals	0.00	0.00	0.0%	0.00	136.96	0.0%
6206 · Utilities	0.00	0.00	0.0%	72.10	4,395.72	1.6%
Total 6200 · Admin Camping Expenses	0.00	0.00	0.0%	72.10	9,868.60	0.7%
Total CAMPING & YOUTH	0.00	0.00	0.0%	411.76	26,946.07	1.5%
LEADERSHIP CABINET						
6301 · Intermountain Childrens Home	0.00	0.00	0.0%	0.00	750.00	0.0%
6303 · Cabinet Meetings	0.00	0.00	0.0%	0.00	0.00	0.0%
6304 · Accounting Fees	0.00	0.00	0.0%	0.00	0.00	0.0%
Total LEADERSHIP CABINET	0.00	0.00	0.0%	0.00	750.00	0.0%
MT ASSOCIATION OF CHURCHES						
6401 · MAC Membership	0.00	0.00	0.0%	0.00	3,000.00	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	0.00	0.0%	0.00	3,000.00	0.0%
PASTORAL MINISTRY TEAM						
6501 · Training	0.00	0.00	0.0%	0.00	500.00	0.0%
6504 · Vocations Expense	0.00	0.00	0.0%	0.00	895.00	0.0%
6506 · PMT Meeting Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Total PASTORAL MINISTRY TEAM	0.00	0.00	0.0%	0.00	1,395.00	0.0%
PERSONNEL EXPENSES						
6601 · Admin Manager						
6601.1 · Salary	0.00	0.00	0.0%	0.00	0.00	0.0%
6601.4 · Travel Reimb	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6601 · Admin Manager	0.00	0.00	0.0%	0.00	0.00	0.0%
6602 · General Presbyter						
6602.1 · Salary	0.00	0.00	0.0%	715.88	8,590.56	8.3%
6602.2 · Housing	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.3 · Retirement	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.4 · Insurance	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.5 · Meals Reimb	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.6 · Travel Reimb	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.7 · Telephone	0.00	0.00	0.0%	0.00	0.00	0.0%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Harlowton			Program		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6602.8 · Discretionary Fund	0.00	0.00	0.0%	0.00	0.00	0.0%
6602.9 · Study Leave	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6602 · General Presbyter	0.00	0.00	0.0%	715.88	8,590.56	8.3%
6603 · Stated Clerk						
6603.1 · Salary	0.00	0.00	0.0%	0.00	0.00	0.0%
6603.2 · Retirement	0.00	0.00	0.0%	0.00	0.00	0.0%
6603.4 · Travel Reimb	0.00	0.00	0.0%	0.00	0.00	0.0%
Total 6603 · Stated Clerk	0.00	0.00	0.0%	0.00	0.00	0.0%
6604 · Payroll Taxes	0.00	0.00	0.0%	26.25	889.22	3.0%
Total PERSONNEL EXPENSES	0.00	0.00	0.0%	742.13	9,479.78	7.8%
PRESBYTERY EXPENSES						
6703 · Per Capita Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
6704 · Presbytery Meetings	0.00	0.00	0.0%	0.00	0.00	0.0%
6705 · Presbytery Other Exp	0.00	135.00	0.0%	0.00	0.00	0.0%
Total PRESBYTERY EXPENSES	0.00	135.00	0.0%	0.00	0.00	0.0%
PRESBYTERY OFFICE						
6801 · Copies & Postage	0.00	0.00	0.0%	0.00	0.00	0.0%
6802 · Insurance	0.00	1,570.72	0.0%	0.00	0.00	0.0%
6803 · Office Supplies	0.00	0.00	0.0%	0.00	0.00	0.0%
6804 · Rent	0.00	0.00	0.0%	0.00	0.00	0.0%
6805 · Computer & Telephone Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
6806 · Bank Service Charges	0.00	0.00	0.0%	0.00	1.54	0.0%
Total PRESBYTERY OFFICE	0.00	1,570.72	0.0%	0.00	1.54	0.0%
Total Expense	0.00	1,705.72	0.0%	1,153.89	41,572.39	2.8%
Net Ordinary Income	0.00	(1,705.72)	0.0%	1,455.51	13,472.44	10.8%

<7>

These statements have not been audited, reviewed or compiled

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	Harlowton			Program		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Other Income/Expense						
Other Income						
OTHER RECEIPTS						
Transfers from Admin Fund	0.00	0.00	0.0%	0.00	0.00	0.0%
Transfers from W Yellowstone	0.00	0.00	0.0%	0.00	0.00	0.0%
7100 · Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Total OTHER RECEIPTS	0.00	0.00	0.0%	0.00	0.00	0.0%
Realized Gain(Loss)	0.00	0.00	0.0%	0.00	0.00	0.0%
Unrealized Gain(Loss)	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Other Expense						
OTHER EXPENSES						
8500 · St Timothy Expenses	0.00	0.00	0.0%	0.00	0.00	0.0%
Total OTHER EXPENSES	0.00	0.00	0.0%	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.0%	0.00	0.00	0.0%
Net Income	0.00	(1,705.72)	0.0%	1,455.51	13,472.44	10.8%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	St Timothy			TOTAL		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Ordinary Income/Expense						
Income						
RECEIPTS						
4001 · Administrative Support	0.00	0.00	0.0%	19,905.34	40,725.01	48.9%
4002 · Camp Income						
4002.1 · Summer Camp Fees	0.00	0.00	0.0%	0.00	13,195.00	0.0%
4002.3 · Rental of Camp Facilities	0.00	0.00	0.0%	0.00	4,425.00	0.0%
4002.4 · Gift Income	0.00	0.00	0.0%	0.00	2,452.03	0.0%
4002.5 · Other Camp Income	0.00	0.00	0.0%	0.00	7,000.00	0.0%
Total 4002 · Camp Income	0.00	0.00	0.0%	0.00	27,072.03	0.0%
4003 · General Mission Pledge	0.00	0.00	0.0%	2,609.40	27,972.80	9.3%
4004 · Per Capita Income	0.00	0.00	0.0%	3,402.63	80,549.56	4.2%
4005 · Interest Income	0.03	0.41	7.3%	147.94	1,631.82	9.1%
4006 · Dividend Income	1,380.39	16,421.11	8.4%	1,380.39	16,421.11	8.4%
Total RECEIPTS	1,380.42	16,421.52	8.4%	27,445.70	194,372.33	14.1%
Total Income	1,380.42	16,421.52	8.4%	27,445.70	194,372.33	14.1%
Expense						
CAMPING & YOUTH						
6100 · Camping Expenses						
6101 · Activities	0.00	0.00	0.0%	0.00	1,602.48	0.0%
6102 · Food	0.00	0.00	0.0%	0.00	2,958.96	0.0%
6103 · Supplies	0.00	0.00	0.0%	0.00	914.59	0.0%
6104 · Transportation	0.00	0.00	0.0%	0.00	275.52	0.0%
6106 · Salaries & Wages	0.00	0.00	0.0%	339.66	10,325.92	3.3%
Total 6100 · Camping Expenses	0.00	0.00	0.0%	339.66	16,077.47	2.1%
6120 · Special Events	0.00	0.00	0.0%	0.00	1,000.00	0.0%
6200 · Admin Camping Expenses						
6201 · Advertising & Marketing	0.00	0.00	0.0%	0.00	169.24	0.0%
6202 · Copies & Postage	0.00	0.00	0.0%	0.00	140.68	0.0%
6203 · Liability Insurance	0.00	0.00	0.0%	0.00	5,026.00	0.0%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	St Timothy			TOTAL		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6204 · Meals	0.00	0.00	0.0%	0.00	136.96	0.0%
6206 · Utilities	0.00	0.00	0.0%	72.10	4,395.72	1.6%
Total 6200 · Admin Camping Expenses	0.00	0.00	0.0%	72.10	9,868.60	0.7%
Total CAMPING & YOUTH	0.00	0.00	0.0%	411.76	26,946.07	1.5%
LEADERSHIP CABINET						
6301 · Intermountain Childrens Home	0.00	0.00	0.0%	0.00	750.00	0.0%
6303 · Cabinet Meetings	0.00	0.00	0.0%	339.98	339.98	100.0%
6304 · Accounting Fees	0.00	0.00	0.0%	375.00	4,690.00	8.0%
Total LEADERSHIP CABINET	0.00	0.00	0.0%	714.98	5,779.98	12.4%
MT ASSOCIATION OF CHURCHES						
6401 · MAC Membership	0.00	0.00	0.0%	0.00	3,000.00	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	0.00	0.0%	0.00	3,000.00	0.0%
PASTORAL MINISTRY TEAM						
6501 · Training	0.00	0.00	0.0%	0.00	500.00	0.0%
6504 · Vocations Expense	0.00	0.00	0.0%	0.00	895.00	0.0%
6506 · PMT Meeting Expense	0.00	0.00	0.0%	556.45	646.45	86.1%
Total PASTORAL MINISTRY TEAM	0.00	0.00	0.0%	556.45	2,041.45	27.3%
PERSONNEL EXPENSES						
6601 · Admin Manager						
6601.1 · Salary	0.00	0.00	0.0%	8,878.92	37,483.79	23.7%
6601.4 · Travel Reimb	0.00	0.00	0.0%	84.56	549.08	15.4%
Total 6601 · Admin Manager	0.00	0.00	0.0%	8,963.48	38,032.87	23.6%
6602 · General Presbyter						
6602.1 · Salary	0.00	0.00	0.0%	2,583.58	20,002.96	12.9%
6602.2 · Housing	0.00	0.00	0.0%	1,700.00	20,400.00	8.3%
6602.3 · Retirement	0.00	0.00	0.0%	279.10	3,349.20	8.3%
6602.4 · Insurance	0.00	0.00	0.0%	1,018.25	12,161.04	8.4%
6602.5 · Meals Reimb	0.00	0.00	0.0%	125.89	236.04	53.3%
6602.6 · Travel Reimb	0.00	0.00	0.0%	984.64	2,652.32	37.1%
6602.7 · Telephone	0.00	0.00	0.0%	600.00	1,507.38	39.8%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	St Timothy			TOTAL		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
6602.8 · Discretionary Fund	0.00	0.00	0.0%	196.90	196.90	100.0%
6602.9 · Study Leave	0.00	0.00	0.0%	700.00	700.00	100.0%
Total 6602 · General Presbyter	0.00	0.00	0.0%	8,188.36	61,205.84	13.4%
6603 · Stated Clerk						
6603.1 · Salary	0.00	0.00	0.0%	1,666.66	16,940.06	9.8%
6603.2 · Retirement	0.00	0.00	0.0%	0.00	1,650.00	0.0%
6603.4 · Travel Reimb	0.00	0.00	0.0%	0.00	1,038.02	0.0%
Total 6603 · Stated Clerk	0.00	0.00	0.0%	1,666.66	19,628.08	8.5%
6604 · Payroll Taxes	0.00	0.00	0.0%	886.40	5,426.10	16.3%
Total PERSONNEL EXPENSES	0.00	0.00	0.0%	19,704.90	124,292.89	15.9%
PRESBYTERY EXPENSES						
6703 · Per Capita Expense	0.00	0.00	0.0%	0.00	18,281.48	0.0%
6704 · Presbytery Meetings	0.00	0.00	0.0%	63.34	708.34	8.9%
6705 · Presbytery Other Exp	0.00	0.00	0.0%	112.90	842.90	13.4%
Total PRESBYTERY EXPENSES	0.00	0.00	0.0%	176.24	19,832.72	0.9%
PRESBYTERY OFFICE						
6801 · Copies & Postage	0.00	0.00	0.0%	0.00	218.58	0.0%
6802 · Insurance	0.00	5,406.00	0.0%	0.00	8,205.72	0.0%
6803 · Office Supplies	0.00	0.00	0.0%	165.97	2,975.59	5.6%
6804 · Rent	0.00	0.00	0.0%	0.00	4,140.00	0.0%
6805 · Computer & Telephone Expense	0.00	0.00	0.0%	748.96	1,920.39	39.0%
6806 · Bank Service Charges	0.40	12.68	3.2%	3.51	19.37	18.1%
Total PRESBYTERY OFFICE	0.40	5,418.68	0.0%	918.44	17,479.65	5.3%
Total Expense	0.40	5,418.68	0.0%	22,482.77	199,372.76	11.3%
Net Ordinary Income	1,380.02	11,002.84	12.5%	4,962.93	(5,000.43)	(99.3)%

Presbytery of Yellowstone PCUSA
Statement of Financial Income and Expense by Class
December 2021

Accrual Basis

	St Timothy			TOTAL		
	Dec 21	Jan - Dec 21	% YTD	Dec 21	Jan - Dec 21	% YTD
Other Income/Expense						
Other Income						
OTHER RECEIPTS						
Transfers from Admin Fund	0.00	0.00	0.0%	8,000.00	8,000.00	100.0%
Transfers from W Yellowstone	0.00	0.00	0.0%	22,963.56	22,963.56	100.0%
7100 · Other Income	0.00	9,000.00	0.0%	0.00	9,000.00	0.0%
Total OTHER RECEIPTS	0.00	9,000.00	0.0%	30,963.56	39,963.56	77.5%
Realized Gain(Loss)	0.01	0.01	100.0%	258.68	258.68	100.0%
Unrealized Gain(Loss)	18,306.18	72,633.97	25.2%	84,978.77	137,504.06	61.8%
Total Other Income	18,306.19	81,633.98	22.4%	116,201.01	177,726.30	65.4%
Other Expense						
OTHER EXPENSES						
8500 · St Timothy Expenses	0.00	10,968.51	0.0%	0.00	10,968.51	0.0%
Total OTHER EXPENSES	0.00	10,968.51	0.0%	0.00	10,968.51	0.0%
Total Other Expense	0.00	10,968.51	0.0%	0.00	10,968.51	0.0%
Net Other Income	18,306.19	70,665.47	25.9%	116,201.01	166,757.79	69.7%
Net Income	19,686.21	81,668.31	24.1%	121,163.94	161,757.36	74.9%

Presbytery of Yellowstone PCUSA
Administration Budget Performance
December 2021

Accrual Basis

	<u>Dec 21</u>	<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	19,905.34	40,725.01	35,000.00	5,725.01	116.36%
4004 · Per Capita Income	3,402.63	80,549.56	82,458.00	(1,908.44)	97.69%
4005 · Interest Income	147.91	1,631.41	0.00	1,631.41	100.0%
Total RECEIPTS	<u>23,455.88</u>	<u>122,905.98</u>	<u>117,458.00</u>	<u>5,447.98</u>	<u>104.64%</u>
Total Income	23,455.88	122,905.98	117,458.00	5,447.98	104.64%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	339.98	339.98	3,000.00	(2,660.02)	11.33%
6304 · Accounting Fees	375.00	4,690.00	6,000.00	(1,310.00)	78.17%
6305 · Legal Fees	0.00	0.00	1,000.00	(1,000.00)	0.0%
6306 · Task Force Meetings	0.00	0.00	500.00	(500.00)	0.0%
6307 · Nom/St-Tim/Delegate Mtgs	0.00	0.00	700.00	(700.00)	0.0%
Total LEADERSHIP CABINET	<u>714.98</u>	<u>5,029.98</u>	<u>11,200.00</u>	<u>(6,170.02)</u>	<u>44.91%</u>
PASTORAL MINISTRY TEAM					
6506 · PMT Meeting Expense	556.45	646.45	5,500.00	(4,853.55)	11.75%
Total PASTORAL MINISTRY TEAM	<u>556.45</u>	<u>646.45</u>	<u>5,500.00</u>	<u>(4,853.55)</u>	<u>11.75%</u>
PERSONNEL EXPENSES					
6601 · Admin Manager					
6601.1 · Salary	8,878.92	37,483.79	30,887.00	6,596.79	121.36%
6601.4 · Travel Reimb	84.56	549.08	500.00	49.08	109.82%
Total 6601 · Admin Manager	<u>8,963.48</u>	<u>38,032.87</u>	<u>31,387.00</u>	<u>6,645.87</u>	<u>121.17%</u>
6602 · General Presbyter					
6602.1 · Salary	1,867.70	11,412.40	10,805.00	607.40	105.62%
6602.2 · Housing	1,700.00	20,400.00	20,400.00	0.00	100.0%
6602.3 · Retirement	279.10	3,349.20	9,432.00	(6,082.80)	35.51%
6602.4 · Insurance	1,018.25	12,161.04	12,000.00	161.04	101.34%
6602.5 · Meals Reimb	125.89	236.04	1,350.00	(1,113.96)	17.48%
6602.6 · Travel Reimb	984.64	2,652.32	8,000.00	(5,347.68)	33.15%
6602.7 · Telephone	600.00	1,507.38	1,500.00	7.38	100.49%
6602.8 · Discretionary Fund	196.90	196.90	2,700.00	(2,503.10)	7.29%
6602.9 · Study Leave	700.00	700.00	700.00	0.00	100.0%
Total 6602 · General Presbyter	<u>7,472.48</u>	<u>52,615.28</u>	<u>66,887.00</u>	<u>(14,271.72)</u>	<u>78.66%</u>
6603 · Stated Clerk					
6603.1 · Salary	1,666.66	16,940.06	13,256.00	3,684.06	127.79%
6603.2 · Retirement	0.00	1,650.00	3,960.00	(2,310.00)	41.67%
6603.4 · Travel Reimb	0.00	1,038.02	0.00	1,038.02	100.0%
6603.5 · Discretionary Fund	0.00	0.00	500.00	(500.00)	0.0%
Total 6603 · Stated Clerk	<u>1,666.66</u>	<u>19,628.08</u>	<u>17,716.00</u>	<u>1,912.08</u>	<u>110.79%</u>
6604 · Payroll Taxes	860.15	4,536.88	4,423.00	113.88	102.58%
Total PERSONNEL EXPENSES	<u>18,962.77</u>	<u>114,813.11</u>	<u>120,413.00</u>	<u>(5,599.89)</u>	<u>95.35%</u>

**Presbytery of Yellowstone PCUSA
Administration Budget Performance
December 2021**

Accrual Basis

	Dec 21	Jan - Dec 21	Annual Budget	\$ Over Budget	% of Budget
PRESBYTERY EXPENSES					
6703 · Per Capita Expense	0.00	18,281.48	17,916.00	365.48	102.04%
6704 · Presbytery Meetings	63.34	708.34	3,000.00	(2,291.66)	23.61%
6705 · Presbytery Other Exp	112.90	707.90	500.00	207.90	141.58%
Total PRESBYTERY EXPENSES	176.24	19,697.72	21,416.00	(1,718.28)	91.98%
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	218.58	600.00	(381.42)	36.43%
6802 · Insurance	0.00	1,229.00	700.00	529.00	175.57%
6803 · Office Supplies	165.97	2,975.59	2,000.00	975.59	148.78%
6804 · Rent	0.00	4,140.00	4,140.00	0.00	100.0%
6805 · Computer & Telephone Expense	748.96	1,920.39	2,250.00	(329.61)	85.35%
6806 · Bank Service Charges	3.11	5.15	0.00	5.15	100.0%
Total PRESBYTERY OFFICE	918.04	10,488.71	9,690.00	798.71	108.24%
Total Expense	21,328.48	150,675.97	168,219.00	(17,543.03)	89.57%
Net Ordinary Income	2,127.40	(27,769.99)	(50,761.00)	22,991.01	54.71%
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Admin Fund	8,000.00	8,000.00	4,761.00	3,239.00	168.03%
Transfers from Admin Support	0.00	0.00	26,000.00	(26,000.00)	0.0%
Transfers from W Yellowstone	22,963.56	22,963.56	20,000.00	2,963.56	114.82%
Total OTHER RECEIPTS	30,963.56	30,963.56	50,761.00	(19,797.44)	61.0%
Realized Gain(Loss)	258.67	258.67			
Unrealized Gain(Loss)	(1,649.74)	(3,452.24)	0.00	(3,452.24)	100.0%
Total Other Income	29,572.49	27,769.99	50,761.00	(22,991.01)	54.71%
Net Other Income	29,572.49	27,769.99	50,761.00	(22,991.01)	54.71%
Net Income	31,699.89	0.00	0.00	0.00	0.0%

**Presbytery of Yellowstone PCUSA
Program Budget Performance
December 2021**

Accrual Basis

	Dec 21	Jan - Dec 21	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	0.00	13,195.00	6,000.00	7,195.00	219.92%
4002.2 · Event Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
4002.3 · Rental of Camp Facilities	0.00	4,425.00	12,000.00	(7,575.00)	36.88%
4002.4 · Gift Income	0.00	2,452.03	1,000.00	1,452.03	245.2%
4002.5 · Other Camp Income	0.00	7,000.00	0.00	7,000.00	100.0%
Total 4002 · Camp Income	0.00	27,072.03	21,000.00	6,072.03	128.91%
4003 · General Mission Pledge	2,609.40	27,972.80	28,840.00	(867.20)	96.99%
Total RECEIPTS	2,609.40	55,044.83	49,840.00	5,204.83	110.44%
Total Income	2,609.40	55,044.83	49,840.00	5,204.83	110.44%
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	1,602.48	1,150.00	452.48	139.35%
6102 · Food	0.00	2,958.96	3,500.00	(541.04)	84.54%
6103 · Supplies	0.00	914.59	800.00	114.59	114.32%
6104 · Transportation	0.00	275.52	900.00	(624.48)	30.61%
6106 · Salaries & Wages	339.66	10,325.92	16,080.00	(5,754.08)	64.22%
Total 6100 · Camping Expenses	339.66	16,077.47	22,430.00	(6,352.53)	71.68%
6110 · Triennium	0.00	0.00	1,500.00	(1,500.00)	0.0%
6120 · Special Events	0.00	1,000.00	3,500.00	(2,500.00)	28.57%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	169.24	200.00	(30.76)	84.62%
6202 · Copies & Postage	0.00	140.68	0.00	140.68	100.0%
6203 · Liability Insurance	0.00	5,026.00	5,500.00	(474.00)	91.38%
6204 · Meals	0.00	136.96	0.00	136.96	100.0%
6206 · Utilities	72.10	4,395.72	3,000.00	1,395.72	146.52%
Total 6200 · Admin Camping Expenses	72.10	9,868.60	8,700.00	1,168.60	113.43%
Total CAMPING & YOUTH	411.76	26,946.07	36,130.00	(9,183.93)	74.58%
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	0.00	750.00	750.00	0.00	100.0%
Total LEADERSHIP CABINET	0.00	750.00	750.00	0.00	100.0%
MT ASSOCIATION OF CHURCHES					
6401 · MAC Membership	0.00	3,000.00	3,000.00	0.00	100.0%
6402 · MAC Representation	0.00	0.00	300.00	(300.00)	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	3,000.00	3,300.00	(300.00)	90.91%

**Presbytery of Yellowstone PCUSA
Program Budget Performance
December 2021**

Accrual Basis

	<u>Dec 21</u>	<u>Jan - Dec 21</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	500.00	1,000.00	(500.00)	50.0%
6502 · Congregation Ministry	0.00	0.00	1,000.00	(1,000.00)	0.0%
6503 · Emergency Career Counseling	0.00	0.00	1,000.00	(1,000.00)	0.0%
6504 · Vocations Expense	0.00	895.00	1,700.00	(805.00)	52.65%
Total PASTORAL MINISTRY TEAM	<u>0.00</u>	<u>1,395.00</u>	<u>4,700.00</u>	<u>(3,305.00)</u>	<u>29.68%</u>
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	715.88	8,590.56	8,198.00	392.56	104.79%
Total 6602 · General Presbyter	<u>715.88</u>	<u>8,590.56</u>	<u>8,198.00</u>	<u>392.56</u>	<u>104.79%</u>
6604 · Payroll Taxes	26.25	889.22	0.00	889.22	100.0%
Total PERSONNEL EXPENSES	<u>742.13</u>	<u>9,479.78</u>	<u>8,198.00</u>	<u>1,281.78</u>	<u>115.64%</u>
PRESBYTERY EXPENSES					
6702 · Cluster Meetings	0.00	0.00	100.00	(100.00)	0.0%
6705 · Presbytery Other Exp	0.00	0.00	2,000.00	(2,000.00)	0.0%
Total PRESBYTERY EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>2,100.00</u>	<u>(2,100.00)</u>	<u>0.0%</u>
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	0.00	100.00	(100.00)	0.0%
6806 · Bank Service Charges	0.00	1.54	0.00	1.54	100.0%
Total PRESBYTERY OFFICE	<u>0.00</u>	<u>1.54</u>	<u>100.00</u>	<u>(98.46)</u>	<u>1.54%</u>
Total Expense	<u>1,153.89</u>	<u>41,572.39</u>	<u>55,278.00</u>	<u>(13,705.61)</u>	<u>75.21%</u>
Net Ordinary Income	<u>1,455.51</u>	<u>13,472.44</u>	<u>(5,438.00)</u>	<u>18,910.44</u>	<u>(247.75%)</u>
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	0.00	0.00	5,438.00	(5,438.00)	0.0%
Total OTHER RECEIPTS	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
Net Income	<u>1,455.51</u>	<u>13,472.44</u>	<u>0.00</u>	<u>13,472.44</u>	<u>100.0%</u>