

**Presbytery of Yellowstone PCUSA**

**Statement of Financial Position**

**As of December 31, 2021**

**Accrual Basis**

	Dec 31, 21	Nov 30, 21	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
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)
<b>Total 1050 · New Covenant 5737</b>	<b>110,989.22</b>	<b>112,242.28</b>	<b>(1,253.06)</b>
<b>1100 · St Timothy Endowment Funds</b>			
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
<b>Total 1100 · St Timothy Endowment Funds</b>	<b>537,775.08</b>	<b>518,088.87</b>	<b>19,686.21</b>
<b>Total Checking/Savings</b>	<b>918,589.07</b>	<b>882,744.42</b>	<b>35,844.65</b>
<b>Total Current Assets</b>	<b>918,589.07</b>	<b>882,744.42</b>	<b>35,844.65</b>
<b>Other Assets</b>			
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
<b>Total Other Assets</b>	<b>160,477.42</b>	<b>92,155.09</b>	<b>68,322.33</b>
<b>TOTAL ASSETS</b>	<b>1,079,066.49</b>	<b>974,899.51</b>	<b>104,166.98</b>

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	Dec 31, 21	Nov 30, 21	\$ Change
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	343.07	416.40	(73.33)
<b>Total Accounts Payable</b>	343.07	416.40	(73.33)
<b>Other Current Liabilities</b>			
<b>2100 · Payroll Liabilities</b>			
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
<b>Total 2100 · Payroll Liabilities</b>	5,008.42	2,214.11	2,794.31
<b>2200 · Other Current Liabilities</b>			
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
<b>Total 2200 · Other Current Liabilities</b>	10,596.01	1,960.99	8,635.02
<b>2300 · Advance Payment</b>	1,736.00	0.00	1,736.00
<b>Total Other Current Liabilities</b>	17,340.43	4,175.10	13,165.33
<b>Total Current Liabilities</b>	17,683.50	4,591.50	13,092.00
<b>Total Liabilities</b>	17,683.50	4,591.50	13,092.00
<b>Equity</b>			
<b>3100 · General Funds</b>			
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)
<b>Total 3100 · General Funds</b>	(17,140.76)	91,922.08	(109,062.84)
<b>3200 · Designated Funds</b>			
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**

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

**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>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>RECEIPTS</b>					
<b>4001 · Administrative Support</b>	19,905.34	40,725.01	35,000.00	5,725.01	116.36%
<b>4004 · Per Capita Income</b>	3,402.63	80,549.56	82,458.00	(1,908.44)	97.69%
<b>4005 · Interest Income</b>	147.91	1,631.41	0.00	1,631.41	100.0%
<b>Total RECEIPTS</b>	<u>23,455.88</u>	<u>122,905.98</u>	<u>117,458.00</u>	<u>5,447.98</u>	<u>104.64%</u>
<b>Total Income</b>	23,455.88	122,905.98	117,458.00	5,447.98	104.64%
<b>Expense</b>					
<b>LEADERSHIP CABINET</b>					
<b>6303 · Cabinet Meetings</b>	339.98	339.98	3,000.00	(2,660.02)	11.33%
<b>6304 · Accounting Fees</b>	375.00	4,690.00	6,000.00	(1,310.00)	78.17%
<b>6305 · Legal Fees</b>	0.00	0.00	1,000.00	(1,000.00)	0.0%
<b>6306 · Task Force Meetings</b>	0.00	0.00	500.00	(500.00)	0.0%
<b>6307 · Nom/St-Tim/Delegate Mtgs</b>	0.00	0.00	700.00	(700.00)	0.0%
<b>Total LEADERSHIP CABINET</b>	<u>714.98</u>	<u>5,029.98</u>	<u>11,200.00</u>	<u>(6,170.02)</u>	<u>44.91%</u>
<b>PASTORAL MINISTRY TEAM</b>					
<b>6506 · PMT Meeting Expense</b>	556.45	646.45	5,500.00	(4,853.55)	11.75%
<b>Total PASTORAL MINISTRY TEAM</b>	<u>556.45</u>	<u>646.45</u>	<u>5,500.00</u>	<u>(4,853.55)</u>	<u>11.75%</u>
<b>PERSONNEL EXPENSES</b>					
<b>6601 · Admin Manager</b>					
<b>6601.1 · Salary</b>	8,878.92	37,483.79	30,887.00	6,596.79	121.36%
<b>6601.4 · Travel Reimb</b>	84.56	549.08	500.00	49.08	109.82%
<b>Total 6601 · Admin Manager</b>	<u>8,963.48</u>	<u>38,032.87</u>	<u>31,387.00</u>	<u>6,645.87</u>	<u>121.17%</u>
<b>6602 · General Presbyter</b>					
<b>6602.1 · Salary</b>	1,867.70	11,412.40	10,805.00	607.40	105.62%
<b>6602.2 · Housing</b>	1,700.00	20,400.00	20,400.00	0.00	100.0%
<b>6602.3 · Retirement</b>	279.10	3,349.20	9,432.00	(6,082.80)	35.51%
<b>6602.4 · Insurance</b>	1,018.25	12,161.04	12,000.00	161.04	101.34%
<b>6602.5 · Meals Reimb</b>	125.89	236.04	1,350.00	(1,113.96)	17.48%
<b>6602.6 · Travel Reimb</b>	984.64	2,652.32	8,000.00	(5,347.68)	33.15%
<b>6602.7 · Telephone</b>	600.00	1,507.38	1,500.00	7.38	100.49%
<b>6602.8 · Discretionary Fund</b>	196.90	196.90	2,700.00	(2,503.10)	7.29%
<b>6602.9 · Study Leave</b>	700.00	700.00	700.00	0.00	100.0%
<b>Total 6602 · General Presbyter</b>	<u>7,472.48</u>	<u>52,615.28</u>	<u>66,887.00</u>	<u>(14,271.72)</u>	<u>78.66%</u>
<b>6603 · Stated Clerk</b>					
<b>6603.1 · Salary</b>	1,666.66	16,940.06	13,256.00	3,684.06	127.79%
<b>6603.2 · Retirement</b>	0.00	1,650.00	3,960.00	(2,310.00)	41.67%
<b>6603.4 · Travel Reimb</b>	0.00	1,038.02	0.00	1,038.02	100.0%
<b>6603.5 · Discretionary Fund</b>	0.00	0.00	500.00	(500.00)	0.0%
<b>Total 6603 · Stated Clerk</b>	<u>1,666.66</u>	<u>19,628.08</u>	<u>17,716.00</u>	<u>1,912.08</u>	<u>110.79%</u>
<b>6604 · Payroll Taxes</b>	860.15	4,536.88	4,423.00	113.88	102.58%
<b>Total PERSONNEL EXPENSES</b>	<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**

	<b>Dec 21</b>	<b>Jan - Dec 21</b>	<b>Annual Budget</b>	<b>\$ Over Budget</b>	<b>% of Budget</b>
<b>PRESBYTERY EXPENSES</b>					
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%
<b>Total PRESBYTERY EXPENSES</b>	<b>176.24</b>	<b>19,697.72</b>	<b>21,416.00</b>	<b>(1,718.28)</b>	<b>91.98%</b>
<b>PRESBYTERY OFFICE</b>					
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%
<b>Total PRESBYTERY OFFICE</b>	<b>918.04</b>	<b>10,488.71</b>	<b>9,690.00</b>	<b>798.71</b>	<b>108.24%</b>
<b>Total Expense</b>	<b>21,328.48</b>	<b>150,675.97</b>	<b>168,219.00</b>	<b>(17,543.03)</b>	<b>89.57%</b>
<b>Net Ordinary Income</b>	<b>2,127.40</b>	<b>(27,769.99)</b>	<b>(50,761.00)</b>	<b>22,991.01</b>	<b>54.71%</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>OTHER RECEIPTS</b>					
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%
<b>Total OTHER RECEIPTS</b>	<b>30,963.56</b>	<b>30,963.56</b>	<b>50,761.00</b>	<b>(19,797.44)</b>	<b>61.0%</b>
Realized Gain(Loss)	258.67	258.67			
Unrealized Gain(Loss)	(1,649.74)	(3,452.24)	0.00	(3,452.24)	100.0%
<b>Total Other Income</b>	<b>29,572.49</b>	<b>27,769.99</b>	<b>50,761.00</b>	<b>(22,991.01)</b>	<b>54.71%</b>
<b>Net Other Income</b>	<b>29,572.49</b>	<b>27,769.99</b>	<b>50,761.00</b>	<b>(22,991.01)</b>	<b>54.71%</b>
<b>Net Income</b>	<b>31,699.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Accrual Basis

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

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Accrual Basis

	<u>Dec 21</u>	<u>Jan - Dec 21</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>PASTORAL MINISTRY TEAM</b>					
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%
<b>Total PASTORAL MINISTRY TEAM</b>	<u>0.00</u>	<u>1,395.00</u>	<u>4,700.00</u>	<u>(3,305.00)</u>	<u>29.68%</u>
<b>PERSONNEL EXPENSES</b>					
<b>6602 · General Presbyter</b>					
6602.1 · Salary	715.88	8,590.56	8,198.00	392.56	104.79%
<b>Total 6602 · General Presbyter</b>	<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%
<b>Total PERSONNEL EXPENSES</b>	<u>742.13</u>	<u>9,479.78</u>	<u>8,198.00</u>	<u>1,281.78</u>	<u>115.64%</u>
<b>PRESBYTERY EXPENSES</b>					
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%
<b>Total PRESBYTERY EXPENSES</b>	<u>0.00</u>	<u>0.00</u>	<u>2,100.00</u>	<u>(2,100.00)</u>	<u>0.0%</u>
<b>PRESBYTERY OFFICE</b>					
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%
<b>Total PRESBYTERY OFFICE</b>	<u>0.00</u>	<u>1.54</u>	<u>100.00</u>	<u>(98.46)</u>	<u>1.54%</u>
<b>Total Expense</b>	<u>1,153.89</u>	<u>41,572.39</u>	<u>55,278.00</u>	<u>(13,705.61)</u>	<u>75.21%</u>
<b>Net Ordinary Income</b>	<u>1,455.51</u>	<u>13,472.44</u>	<u>(5,438.00)</u>	<u>18,910.44</u>	<u>(247.75%)</u>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
<b>OTHER RECEIPTS</b>					
Transfers from Program Fund	0.00	0.00	5,438.00	(5,438.00)	0.0%
<b>Total OTHER RECEIPTS</b>	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>5,438.00</u>	<u>(5,438.00)</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>1,455.51</b></u>	<u><b>13,472.44</b></u>	<u><b>0.00</b></u>	<u><b>13,472.44</b></u>	<u><b>100.0%</b></u>