

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of September 30, 2023

Accrual Basis

	Sep 30, 23	Aug 31, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings			
1005 · Checking 3214	97,000.82	102,168.94	(5,168.12)
1010 · Money Market 3355	141,512.30	141,392.21	120.09
1015 · Partnership Fund MM 3793	45,542.77	45,523.44	19.33
Total 1000 · Checking and Savings	284,055.89	289,084.59	(5,028.70)
1020 · St Timothy Checking 1961	100.00	100.00	0.00
1030 · St Timothy Checking 3686	100.00	100.00	0.00
1050 · New Covenant 5737			
1051 · Higher Education	14,346.87	14,346.87	0.00
1052 · Other Designated Funds	87,992.92	91,633.20	(3,640.28)
Total 1050 · New Covenant 5737	102,339.79	105,980.07	(3,640.28)
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	360,209.35	360,209.35	0.00
1120 · St Timothy Chapel #2 6024	109,760.00	109,760.00	0.00
Total 1100 · St Timothy Endowment Funds	469,969.35	469,969.35	0.00
Total Checking/Savings	856,565.03	865,234.01	(8,668.98)
Total Current Assets	856,565.03	865,234.01	(8,668.98)
Other Assets			
1850 · Beartooth Electric Co-op	1,061.34	1,061.34	0.00
1900 · Char Rem Trust 0931	159,233.47	159,233.47	0.00
Total Other Assets	160,294.81	160,294.81	0.00
TOTAL ASSETS	1,016,859.84	1,025,528.82	(8,668.98)

As of 10/20/2023 Foundation Statements have not been published for St Timothy Chapel.

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Statement of Financial Position

As of September 30, 2023

Accrual Basis

	Sep 30, 23	Aug 31, 23	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	458.31	889.64	(431.33)
Total Accounts Payable	458.31	889.64	(431.33)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	464.76	443.56	21.20
2120 · State Liabilities	79.61	77.71	1.90
Total 2100 · Payroll Liabilities	544.37	521.27	23.10
2200 · Other Current Liabilities			
2200.01 · GA Pentacost Offering PC999999	474.00	474.00	0.00
2200.02 · GA Mission Pledges	712.05	474.70	237.35
2200.04 · GA One Great Hour OG999999	1,076.32	1,076.32	0.00
2200.09 · GA Other Donation	1,100.00	550.00	550.00
2200.10 · Designated Gifts	230.00	230.00	0.00
Total 2200 · Other Current Liabilities	3,592.37	2,805.02	787.35
Total Other Current Liabilities	4,136.74	3,326.29	810.45
Total Current Liabilities	4,595.05	4,215.93	379.12
Total Liabilities	4,595.05	4,215.93	379.12
Equity			
3100 · General Funds			
3100.1 · Administrative	255.07	255.07	0.00
3100.2 · Admin Support	56,630.99	56,630.99	0.00
3100.3 · Program	44,607.11	44,607.11	0.00
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	16,248.94	16,248.94	0.00
Total 3100 · General Funds	136,090.45	136,090.45	0.00
3200 · Designated Funds			
3200.01 · Camp Scholarships	5,935.63	5,800.63	135.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	43,000.16	43,000.16	0.00
3200.04 · Evangelism Grant	53,311.23	53,311.23	0.00
3200.05 · Higher Education Grant	10,646.87	10,646.87	0.00
3200.06 · Linda Hofer Education	19,485.65	19,485.65	0.00
3200.07 · Partnership Spendable Funds	2,390.00	2,390.00	0.00
3200.08 · Peace Making Offering to YP	5,616.20	5,616.20	0.00
3200.09 · Presbyter Discretionary Fund	1,200.14	1,200.14	0.00
3200.10 · Presbyter Study Leave	850.00	850.00	0.00
3200.11 · Presbytery Continuing Education	3,595.77	3,595.77	0.00
3200.12 · Revamp Camp	17,006.90	17,006.90	0.00
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	100.00	100.00	0.00
3200.17 · St Timothy's MM #2	100.00	100.00	0.00
3200.18 · Triennium Fund	6,793.52	6,793.52	0.00
3200.19 · Yell Pres Funds Await Cab Actio	17,478.27	17,478.27	0.00
Total 3200 · Designated Funds	196,807.06	196,672.06	135.00
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	462,754.77	462,754.77	0.00
3300.2 · Char Rem Trust	159,233.47	159,233.47	0.00
3300.3 · Partnership Funds Principle Amt	45,486.05	45,486.05	0.00
Total 3300 · Restricted Funds	667,474.29	667,474.29	0.00
Net Income	11,892.99	21,076.09	(9,183.10)
Total Equity	1,012,264.79	1,021,312.89	(9,048.10)
TOTAL LIABILITIES & EQUITY	1,016,859.84	1,025,528.82	(8,668.98)

**Presbytery of Yellowstone PCUSA
Administration Budget Performance
September 2023**

Accrual Basis

	Sep 23	Jan - Sep 23	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4001 · Administrative Support	1,000.00	7,354.00	35,000.00	(27,646.00)	21.01%
4004 · Per Capita Income	394.80	82,014.69	80,794.00	1,220.69	101.51%
4005 · Interest Income	139.42	1,834.63	0.00	1,834.63	100.0%
4006 · Dividend Income	0.00	131.53	0.00	131.53	100.0%
4007 · Other Income	0.03	1,148.03	3,804.00	(2,655.97)	30.18%
Total RECEIPTS	1,534.25	92,482.88	119,598.00	(27,115.12)	77.33%
Total Income	1,534.25	92,482.88	119,598.00	(27,115.12)	77.33%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	0.00	0.00	2,500.00	(2,500.00)	0.0%
6304 · Accounting Fees	305.00	3,925.00	5,000.00	(1,075.00)	78.5%
6305 · Legal Fees	0.00	0.00	100.00	(100.00)	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	305.00	3,925.00	8,800.00	(4,875.00)	44.6%
PASTORAL MINISTRY TEAM					
6506 · PMT Meeting Expense	0.00	0.00	5,500.00	(5,500.00)	0.0%
Total PASTORAL MINISTRY TEAM	0.00	0.00	5,500.00	(5,500.00)	0.0%
PERSONNEL EXPENSES					
6601 · Admin Manager					
6601.1 · Salary	214.20	1,827.00	10,000.00	(8,173.00)	18.27%
Total 6601 · Admin Manager	214.20	1,827.00	10,000.00	(8,173.00)	18.27%
6602 · General Presbyter					
6602.1 · Salary	941.92	11,127.29	11,685.00	(557.71)	95.23%
6602.2 · Housing	1,838.60	16,547.35	22,063.00	(5,515.65)	75.0%
6602.3 · Retirement	301.86	2,716.74	3,623.00	(906.26)	74.99%
6602.4 · Insurance	1,083.10	10,936.73	12,997.00	(2,060.27)	84.15%
6602.5 · Meals Reimb	0.00	0.00	1,200.00	(1,200.00)	0.0%
6602.6 · Travel Reimb	0.00	0.00	8,000.00	(8,000.00)	0.0%
6602.7 · Telephone	0.00	284.61	1,700.00	(1,415.39)	16.74%
6602.8 · Discretionary Fund	0.00	0.00	2,500.00	(2,500.00)	0.0%
6602.9 · Study Leave	0.00	0.00	700.00	(700.00)	0.0%
Total 6602 · General Presbyter	4,165.48	41,612.72	64,468.00	(22,855.28)	64.55%
6603 · Stated Clerk					
6603.1 · Salary	1,802.50	16,222.50	21,630.00	(5,407.50)	75.0%
6603.4 · Travel Reimb	0.00	564.61	2,500.00	(1,935.39)	22.58%
6603.5 · Discretionary Fund	0.00	108.94	500.00	(391.06)	21.79%
Total 6603 · Stated Clerk	1,802.50	16,896.05	24,630.00	(7,733.95)	68.6%
6604 · Payroll Taxes	155.89	1,395.23	2,500.00	(1,104.77)	55.81%
Total PERSONNEL EXPENSES	6,338.07	61,731.00	101,598.00	(39,867.00)	60.76%

**Presbytery of Yellowstone PCUSA
Administration Budget Performance
September 2023**

Accrual Basis

	<u>Sep 23</u>	<u>Jan - Sep 23</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
PRESBYTERY EXPENSES					
6703 · Per Capita Expense	0.00	17,900.05	17,900.00	0.05	100.0%
6704 · Presbytery Meetings	0.00	2,813.26	1,500.00	1,313.26	187.55%
6705 · Presbytery Other Exp	0.00	690.00	800.00	(110.00)	86.25%
Total PRESBYTERY EXPENSES	<u>0.00</u>	<u>21,403.31</u>	<u>20,200.00</u>	<u>1,203.31</u>	<u>105.96%</u>
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	248.48	600.00	(351.52)	41.41%
6802 · Insurance	0.00	388.77	1,300.00	(911.23)	29.91%
6803 · Office Supplies	0.00	0.00	3,000.00	(3,000.00)	0.0%
6804 · Rent	0.00	3,105.00	1,200.00	1,905.00	258.75%
6805 · Computer & Telephone Expense	180.00	180.00	600.00	(420.00)	30.0%
6806 · Bank Service Charges	0.00	188.69	0.00	188.69	100.0%
Total PRESBYTERY OFFICE	<u>180.00</u>	<u>4,110.94</u>	<u>6,700.00</u>	<u>(2,589.06)</u>	<u>61.36%</u>
Total Expense	<u>6,823.07</u>	<u>91,170.25</u>	<u>142,798.00</u>	<u>(51,627.75)</u>	<u>63.85%</u>
Net Ordinary Income	<u>(5,288.82)</u>	<u>1,312.63</u>	<u>(23,200.00)</u>	<u>24,512.63</u>	<u>(5.66%)</u>
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Admin Fund	0.00	0.00	200.00	(200.00)	0.0%
Transfers from Admin Support	0.00	0.00	6,000.00	(6,000.00)	0.0%
Transfers from Unrestricted	0.00	0.00	15,000.00	(15,000.00)	0.0%
Transfers from W Yellowstone	0.00	0.00	2,000.00	(2,000.00)	0.0%
Total OTHER RECEIPTS	<u>0.00</u>	<u>0.00</u>	<u>23,200.00</u>	<u>(23,200.00)</u>	<u>0.0%</u>
Unrealized Gain(Loss)	<u>(3,640.28)</u>	<u>2,162.22</u>	<u>0.00</u>	<u>2,162.22</u>	<u>100.0%</u>
Total Other Income	<u>(3,640.28)</u>	<u>2,162.22</u>	<u>23,200.00</u>	<u>(21,037.78)</u>	<u>9.32%</u>
Net Other Income	<u>(3,640.28)</u>	<u>2,162.22</u>	<u>23,200.00</u>	<u>(21,037.78)</u>	<u>9.32%</u>
Net Income	<u>(8,929.10)</u>	<u>3,474.85</u>	<u>0.00</u>	<u>3,474.85</u>	<u>100.0%</u>

**Presbytery of Yellowstone PCUSA
Program Budget Performance
September 2023**

Accrual Basis

	Sep 23	Jan - Sep 23	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	0.00	13,450.00	10,000.00	3,450.00	134.5%
4002.2 · Event Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
4002.3 · Rental of Camp Facilities	0.00	0.00	12,000.00	(12,000.00)	0.0%
4002.4 · Gift Income	0.00	0.00	2,000.00	(2,000.00)	0.0%
Total 4002 · Camp Income	0.00	13,450.00	26,000.00	(12,550.00)	51.73%
4003 · General Mission Pledge	1,089.29	16,693.93	24,000.00	(7,306.07)	69.56%
Total RECEIPTS	1,089.29	30,143.93	50,000.00	(19,856.07)	60.29%
Total Income	1,089.29	30,143.93	50,000.00	(19,856.07)	60.29%
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	0.00	1,150.00	(1,150.00)	0.0%
6102 · Food	0.00	2,647.13	3,500.00	(852.87)	75.63%
6103 · Supplies	0.00	798.24	800.00	(1.76)	99.78%
6104 · Transportation	0.00	751.15	900.00	(148.85)	83.46%
6106 · Salaries & Wages	367.33	8,405.98	20,000.00	(11,594.02)	42.03%
Total 6100 · Camping Expenses	367.33	12,602.50	26,350.00	(13,747.50)	47.83%
6110 · Triennium	0.00	0.00	1,500.00	(1,500.00)	0.0%
6120 · Special Events	0.00	2,050.00	3,500.00	(1,450.00)	58.57%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	140.00	200.00	(60.00)	70.0%
6202 · Copies & Postage	0.00	0.00	100.00	(100.00)	0.0%
6203 · Liability Insurance	0.00	3,452.19	3,000.00	452.19	115.07%
6206 · Utilities	176.91	1,464.78	3,000.00	(1,535.22)	48.83%
Total 6200 · Admin Camping Expenses	176.91	5,056.97	6,300.00	(1,243.03)	80.27%
Total CAMPING & YOUTH	544.24	19,709.47	37,650.00	(17,940.53)	52.35%
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	0.00	1,500.00	1,500.00	0.00	100.0%
6302 · Cabinet Expenses	0.00	0.00	1,500.00	(1,500.00)	0.0%
Total LEADERSHIP CABINET	0.00	1,500.00	3,000.00	(1,500.00)	50.0%
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	0.00	1,000.00	(1,000.00)	0.0%
6502 · Congregation Ministry	0.00	72.00	1,000.00	(928.00)	7.2%
6503 · Emergency Career Counseling	0.00	0.00	1,000.00	(1,000.00)	0.0%
6504 · Vocations Expense	0.00	130.00	1,700.00	(1,570.00)	7.65%
Total PASTORAL MINISTRY TEAM	0.00	202.00	4,700.00	(4,498.00)	4.3%

**Presbytery of Yellowstone PCUSA
Program Budget Performance
September 2023**

Accrual Basis

	<u>Sep 23</u>	<u>Jan - Sep 23</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	770.66	6,935.94	8,866.00	(1,930.06)	78.23%
Total 6602 · General Presbyter	<u>770.66</u>	<u>6,935.94</u>	<u>8,866.00</u>	<u>(1,930.06)</u>	<u>78.23%</u>
6604 · Payroll Taxes	28.39	255.55	1,200.00	(944.45)	21.3%
Total PERSONNEL EXPENSES	<u>799.05</u>	<u>7,191.49</u>	<u>10,066.00</u>	<u>(2,874.51)</u>	<u>71.44%</u>
PRESBYTERY EXPENSES					
6702 · Cluster Meetings	0.00	0.00	100.00	(100.00)	0.0%
6705 · Presbytery Other Exp	0.00	750.00	2,000.00	(1,250.00)	37.5%
Total PRESBYTERY EXPENSES	<u>0.00</u>	<u>750.00</u>	<u>2,100.00</u>	<u>(1,350.00)</u>	<u>35.71%</u>
Total Expense	<u>1,343.29</u>	<u>29,352.96</u>	<u>57,516.00</u>	<u>(28,163.04)</u>	<u>51.03%</u>
Net Ordinary Income	(254.00)	790.97	(7,516.00)	8,306.97	(10.52%)
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	0.00	0.00	7,516.00	(7,516.00)	0.0%
Total OTHER RECEIPTS	<u>0.00</u>	<u>0.00</u>	<u>7,516.00</u>	<u>(7,516.00)</u>	<u>0.0%</u>
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>7,516.00</u>	<u>(7,516.00)</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>7,516.00</u>	<u>(7,516.00)</u>	<u>0.0%</u>
Net Income	<u>(254.00)</u>	<u>790.97</u>	<u>0.00</u>	<u>790.97</u>	<u>100.0%</u>