

Presbytery of Yellowstone - Bozeman MT
Balance Sheet as of May 31, 2014

Friday, June 13, 2014

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| Account # | Account Name | Beginning Balance | YTD Balance |
|---------------------|---|----------------------|---------------------|
| Assets | | | |
| 1.00.1010.0000 | Checking Account #3133214 | 55,684.24 | 66,494.78 |
| 1.00.1020.0000 | Petty Cash | 22.18 | 22.18 |
| 1.00.1030.0000 | Money Market #129013355 | 184,271.83 | 184,379.29 |
| 1.00.1031.0000 | St Timothy M. M #1 #3531961 | 4,143.22 | 3,971.43 |
| 1.00.1032.0000 | St. Timothy MM #2 #129013686 | 2,597.40 | 2,526.02 |
| | Total Current Assets | \$246,718.87 | \$257,393.70 |
| 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 | 237,050.29 | 231,939.35 |
| 1.00.1070.0000 | St Timothy Chapel #2 52006024 | 98,376.65 | 96,255.59 |
| 1.00.1075.0000 | Bozeman Campus 000104537 | 73,986.51 | 73,989.97 |
| 1.00.1080.0000 | Partnership Fund MM 129013793 | 45,198.24 | 45,213.30 |
| | Total Principal Restricted | \$454,611.69 | \$447,398.21 |
| | Total Assets | \$702,668.26 | \$706,129.61 |
| Liabilities | | | |
| 2.00.2120.1000 | Payroll - Federal | 705.58 | 656.88 |
| 2.00.2120.2000 | Payroll State | 1,471.00 | 90.00 |
| 2.00.2140.0000 | G. Goodrich Flex Plan | (0.37) | 891.23 |
| 2.00.2141.0000 | S. Seibert Flex Plan | (0.21) | (1,104.84) |
| | Total Payroll Liabilities | \$2,176.00 | \$533.27 |
| | Total Liabilities | \$2,176.00 | \$533.27 |
| Fund Balance | | | |
| 3.01.2700.0000 | Unreserved Fund Balance | 0.00 | 6,442.35 |
| 3.02.2800.0000 | General - Administrative | 12,861.10 | 12,861.10 |
| 3.03.2805.0000 | General - Program | 39,223.95 | 39,223.95 |
| 3.04.2700.0000 | General - Restricted Admin. | 45,587.77 | 45,587.77 |
| | Total General Fund Balance | \$97,672.82 | \$104,115.17 |
| 3.19.2815.0000 | Camp Scholarship Camp. & Youth | 935.71 | 935.71 |
| 3.27.2825.0000 | Clergy Emergency Fund COM | 1,840.00 | 2,286.00 |
| 3.39.2840.0000 | Linda Hofer Education | 10,584.93 | 10,584.93 |
| 3.43.2845.0000 | Equip and Encourage | 40,480.44 | 36,830.44 |
| 3.47.2850.0000 | Partnership- Available COM | 1,666.69 | 1,681.75 |
| 3.49.2700.0000 | Co-General Presbyters' Discretionary | 2,150.00 | 2,150.00 |
| 3.51.2855.0000 | Peace Making Offering Mission | 606.55 | 751.17 |
| 3.56.1220.0000 | Special Offering Other Fund | 0.00 | 60.30 |
| 3.63.2870.0000 | Revamp Camp -Camp. & Youth | 0.00 | 10.00 |
| 3.65.2825.0000 | Springhill Funds | 15,000.00 | 15,000.00 |
| 3.67.2875.0000 | St. Timothy's Money Market #1 | 4,143.22 | 3,971.43 |
| 3.68.2877.0000 | St Timonthy Money Market #2 | 2,724.56 | 2,653.18 |
| 3.75.2885.0000 | Social Justice | 10,789.89 | 10,897.35 |
| 3.85.2850.0000 | Westminister Spires Camp Upgrades Balance | (912.91) | 6,087.09 |
| | Total Designated funds | \$90,009.08 | \$93,899.35 |
| 3.37.2800.0000 | Funds Awaiting Cabinet Action Balance | 1,760.00 | 3,760.00 |
| 3.69.2825.0000 | Triennium Balance | 2,387.07 | 2,387.07 |
| 3.86.2850.0000 | Grant - Evangelism Balance | 1,250.13 | 1,250.13 |
| 3.90.2910.0000 | Higher Education Grant Fund | 73,986.51 | 73,989.97 |

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Balance Sheet as of May 31, 2014

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| Account # | Account Name | Beginning Balance | YTD Balance |
|----------------|---|----------------------------|----------------------------|
| 3.92.2920.0000 | St.Timothys #1 (PC USA) Found | 237,050.29 | 231,939.35 |
| 3.93.2921.0000 | St. Timothys #2 (PC USA) Found | 98,376.65 | 96,255.59 |
| 3.94.2930.0000 | Partnership Fund Principal COM | 43,999.71 | 43,999.71 |
| | Total Restricted Fund Balances | \$458,810.36 | \$453,581.82 |
| 3.66.2850.0000 | West Yellowstone Funds Balance | 54,000.00 | 54,000.00 |
| | Total Fund Balance | \$700,492.26 | \$705,596.34 |
| | Total Liabilities and Fund Balance | <u>\$702,668.26</u> | <u>\$706,129.61</u> |

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of May 2014 for General Fund (Program)

Friday, June 13, 2014

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| Account # | Account Name | Period Activity | YTD Balance | Annual Budget | Annual Budget Remaining |
|----------------|--------------------------------------|-------------------|---------------------|--------------------|-------------------------|
| Income | | | | | |
| 4.01.1210.0000 | General Mission Pledge | 1,122.91 | 11,260.05* | 25,000.00 | 13,739.95 |
| | Pledge | \$1,122.91 | \$11,260.05* | \$25,000.00 | \$13,739.95 |
| 4.01.1420.0000 | Summer Camp Fees | 0.00 | 0.00 | 11,000.00 | 11,000.00 |
| 4.01.1430.0000 | Winter, Summer, Fall Events | 0.00 | 2,918.00* | 4,000.00 | 1,082.00 |
| 4.01.1440.0000 | Rental of Camp Facilities | (200.00) | 200.00 | 5,000.00 | 4,800.00 |
| | Camp Income | (\$200.00) | \$3,118.00 | \$20,000.00 | \$16,882.00 |
| 4.01.4080.0000 | Grant Transfer from Designated Funds | 0.00 | 0.00 | 16,700.00 | 16,700.00 |
| 4.01.4090.0000 | Transfer from Reserves | 0.00 | 0.00 | 20,500.00 | 20,500.00 |
| | Program Transfers | \$0.00 | \$0.00 | \$37,200.00 | \$37,200.00 |
| 4.01.1500.0000 | Miscellaneous Program Income | 0.00 | 922.07* | 1,500.00 | 577.93 |
| | Total Income | \$922.91 | \$15,300.12 | \$83,700.00 | \$68,399.88 |
| Expense | | | | | |
| 5.01.1351.2400 | Copies & Postage Exp. | 0.00 | 0.00 | 200.00 | 200.00 |
| 5.01.1351.2800 | Facilities Maintenance | (299.20) | (282.63) | 1,000.00 | 1,282.63 |
| 5.01.1351.3200 | Insurance | 0.00 | 3,535.00* | 4,600.00 | 1,065.00 |
| 5.01.1351.5700 | Publicity | 0.00 | 12.90 | 500.00 | 487.10 |
| 5.01.1360.1200 | Camp Caretaker | 291.67 | 1,458.35 | 3,500.00 | 2,041.65 |
| 5.01.1360.1400 | Camp Staff | 0.00 | 0.00 | 9,000.00 | 9,000.00 |
| 5.01.1360.2900 | Food | 0.00 | 313.41 | 3,500.00 | 3,186.59 |
| 5.01.1360.4000 | Miscellaneous Exp. | 0.00 | 0.00 | 300.00 | 300.00 |
| 5.01.1360.6200 | Rental Equipment-Rafting | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 5.01.1360.7400 | Supplies | 0.00 | 0.00 | 500.00 | 500.00 |
| 5.01.1360.7490 | Swimming | 0.00 | 0.00 | 100.00 | 100.00 |
| 5.01.1360.7710 | Transportation-Bus | 0.00 | 0.00 | 800.00 | 800.00 |
| 5.01.1360.8300 | Utilities: Westminster Spires | 13.87 | 236.82 | 3,000.00 | 2,763.18 |
| 5.01.1365.4000 | PCCCA Membership | 0.00 | 0.00 | 250.00 | 250.00 |
| 5.01.1380.6010 | Triennium | 0.00 | 0.00 | 2,500.00 | 2,500.00 |
| 5.01.1390.4000 | Events Miscellaneous | 300.00 | 3,104.00* | 5,000.00 | 1,896.00 |
| 5.01.1395.4000 | Admin Travel & Meals | 0.00 | 145.75* | 300.00 | 154.25 |
| | Camping & Youth | \$306.34 | \$8,523.60 | \$36,050.00 | \$27,526.40 |
| 5.01.2550.4000 | Higher Ed Travel & Meals | 0.00 | 0.00 | 200.00 | 200.00 |
| 5.01.2551.4000 | Chaplain's Program RMC Misc | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| 5.01.2552.4000 | Program MSU Billings Misc | 833.33 | 4,166.65* | 10,000.00 | 5,833.35 |

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of May 2014 for General Fund (Program)

Friday, June 13, 2014

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| Account # | Account Name | Period Activity | YTD Balance | Annual Budget | Annual Budget Remaining |
|----------------|------------------------------------|----------------------------|----------------------------|----------------------|-------------------------|
| 5.01.2553.4000 | Program MSU Bozeman Misc | 0.00 | 0.00 | 4,500.00 | 4,500.00 |
| | Higher Education | \$833.33 | \$4,166.65 | \$16,700.00 | \$12,533.35 |
| 5.01.2849.7700 | Committee on Ministry-Training | 0.00 | 29.95 | 1,000.00 | 970.05 |
| 5.01.2852.4000 | Emergency Career Counseling Exp. | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 5.01.2853.4000 | Vocations-Other | 0.00 | 0.00 | 1,700.00 | 1,700.00 |
| | Pastoral Ministry Team | \$0.00 | \$29.95 | \$3,700.00 | \$3,670.05 |
| 5.01.3150.4000 | Comm on Mission Program | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| 5.01.3160.4000 | Congregation Ministry | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 5.01.3180.4000 | Western Leadership | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| | Leadership Cabinet | \$0.00 | \$0.00 | \$4,000.00 | \$4,000.00 |
| 5.01.5851.4000 | MAC Membership Miscellaneous | 0.00 | 3,500.00* | 3,500.00 | 0.00 |
| 5.01.5852.4000 | MAC Representation Misc | 0.00 | 0.00 | 250.00 | 250.00 |
| | Mt. Association of Churches | \$0.00 | \$3,500.00* | \$3,750.00 | \$250.00 |
| 5.01.7903.4000 | Convocation Exp | 0.00 | 0.00 | 1,000.00 | 1,000.00 |
| 5.01.7950.4000 | Presbytery Program Other | 0.00 | 0.00 | 1,500.00 | 1,500.00 |
| 5.01.7960.4000 | Cluster Meetings | 0.00 | 0.00 | 2,000.00 | 2,000.00 |
| 5.01.7970.4000 | Allocated GP Salary | 1,249.99 | 6,249.94 | 15,000.00 | 8,750.06 |
| | Presbytery Expenses | \$1,249.99 | \$6,249.94 | \$19,500.00 | \$13,250.06 |
| | Total Expense | \$2,389.66 | \$22,470.14 | \$83,700.00 | \$61,229.86 |
| | Difference | <u>(\$1,466.75)</u> | <u>(\$7,170.02)</u> | <u>\$0.00</u> | |

* = Income/Expense exceeds amount budgeted to date

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of May 2014 for General Fund (Administrative)

Friday, June 13, 2014

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| Account # | Account Name | Period Activity | YTD Balance | Annual Budget | Annual Budget Remaining |
|----------------|-----------------------------------|--------------------|----------------------|---------------------|-------------------------|
| Income | | | | | |
| 4.01.1000.0000 | Per Capita Presbytery Inc. | 4,731.48 | 51,768.02* | 58,000.00 | 6,231.98 |
| 4.01.1010.0000 | Per capita Synod | 815.91 | 8,927.01* | 10,000.00 | 1,072.99 |
| 4.01.1020.0000 | Per capita GA | 1,011.36 | 11,065.47* | 12,400.00 | 1,334.53 |
| | Per Capita | \$6,558.75 | \$71,760.50* | \$80,400.00 | \$8,639.50 |
| 4.01.1821.0000 | Block Grant - Administrative | 2,500.00 | 12,500.00 | 30,000.00 | 17,500.00 |
| | Synod Partnership Funds | \$2,500.00 | \$12,500.00 | \$30,000.00 | \$17,500.00 |
| 4.01.1900.0000 | Administrative Support | 950.00 | 23,745.00* | 40,000.00 | 16,255.00 |
| | Total Other income | \$950.00 | \$23,745.00* | \$40,000.00 | \$16,255.00 |
| 4.01.4005.0000 | Transfer-Springhill Fund | 0.00 | 0.00 | 15,000.00 | 15,000.00 |
| 4.01.4010.0000 | Transfer-W. Yellowstone | 0.00 | 0.00 | 14,000.00 | 14,000.00 |
| 4.01.4020.0000 | Transfer-Gen.Admin Fund | 0.00 | 0.00 | 13,000.00 | 13,000.00 |
| 4.01.4030.0000 | Transfer-Restricted Admin Fund | 0.00 | 0.00 | 12,300.00 | 12,300.00 |
| | Transfers | \$0.00 | \$0.00 | \$54,300.00 | \$54,300.00 |
| | Total Income | \$10,008.75 | \$108,005.50* | \$204,700.00 | \$96,694.50 |
| Expense | | | | | |
| 5.01.2840.0000 | COM/Vocation Meetings | 790.62 | 2,369.52* | 5,200.00 | 2,830.48 |
| 5.01.2845.4000 | COM/Vocation Other Expenses | 284.42 | 721.74* | 1,100.00 | 378.26 |
| | Pastoral Ministry Team | \$1,075.04 | \$3,091.26* | \$6,300.00 | \$3,208.74 |
| 5.01.3401.3500 | Nomination Meetings | 0.00 | 90.40* | 150.00 | 59.60 |
| 5.01.3401.4000 | Nominations Other | 0.00 | 0.00 | 50.00 | 50.00 |
| | Committee on Nominations | \$0.00 | \$90.40* | \$200.00 | \$109.60 |
| 5.01.4301.3500 | St. Tim's Meetings | 63.75 | 116.25* | 250.00 | 133.75 |
| 5.01.4301.4000 | St. Tim's Other | 0.00 | 49.45* | 50.00 | 0.55 |
| | Com. on St Timothys Chapel | \$63.75 | \$165.70* | \$300.00 | \$134.30 |
| 5.01.5201.3500 | Delegate's Meetings | 50.00 | 50.00 | 350.00 | 300.00 |
| 5.01.5201.4000 | Delegates Other | 0.00 | 39.80* | 50.00 | 10.20 |
| | Delegates to Other Bodies | \$50.00 | \$89.80 | \$400.00 | \$310.20 |
| 5.01.6700.3800 | Medicare/Social Security | 266.44 | 1,382.28* | 3,120.00 | 1,737.72 |
| 5.01.6700.8100 | Work Comp Insurance | 0.00 | 0.00 | 375.00 | 375.00 |
| 5.01.6700.8200 | Unemployment Taxes | 0.00 | 13.06 | 150.00 | 136.94 |
| | Payroll Taxes | \$266.44 | \$1,395.34 | \$3,645.00 | \$2,249.66 |
| 5.01.7001.4000 | Per Capita GA Expenses Misc | 0.00 | 14,166.36* | 13,935.00 | (231.36) |

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of May 2014 for General Fund (Administrative)

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| Account # | Account Name | Period Activity | YTD Balance | Annual Budget | Annual Budget Remaining |
|----------------|---------------------------------|--------------------|---------------------|---------------------|-------------------------|
| 5.01.7002.4000 | Per Capita Synod Expense Misc | 0.00 | 11,603.50* | 11,414.00 | (189.50) |
| | Per Capita | \$0.00 | \$25,769.86* | \$25,349.00 | (\$420.86) |
| 5.01.7301.1100 | Admin Mgr.Benefits | 0.00 | 1,500.00* | 1,500.00 | 0.00 |
| 5.01.7301.6600 | Admin Mgr Salary | 2,160.20 | 9,954.71* | 23,170.00 | 13,215.29 |
| 5.01.7301.7800 | Admin Mgr Travel | 0.00 | 27.44 | 120.00 | 92.56 |
| 5.01.7301.8100 | Admin Mgr FLEX Plan | 0.00 | 0.00 | | |
| | Admin. Manager | \$2,160.20 | \$11,482.15* | \$24,790.00 | \$13,307.85 |
| 5.01.7302.3100 | Housing | 2,380.66 | 11,903.30 | 28,568.00 | 16,664.70 |
| 5.01.7302.3600 | GP Lodging | 0.00 | 0.00 | 500.00 | 500.00 |
| 5.01.7302.3700 | GP Meals | 17.97 | 190.81 | 1,050.00 | 859.19 |
| 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 | 3,000.00 | 3,000.00 |
| 5.01.7302.4900 | GP Pension | 2,045.41 | 10,227.05* | 22,659.00 | 12,431.95 |
| 5.01.7302.6600 | Salary Exp. | 2,091.33 | 10,456.66* | 25,096.00 | 14,639.34 |
| 5.01.7302.7300 | Study Leave | 0.00 | 0.00 | 700.00 | 700.00 |
| 5.01.7302.7500 | GP Telephone & Conference Calls | 114.41 | 572.82 | 1,500.00 | 927.18 |
| 5.01.7302.7800 | GP Travel | (200.00) | 1,330.60 | 7,500.00 | 6,169.40 |
| 5.01.7302.8100 | FLEX Plan Expenses Exp. | 0.00 | 0.00 | | |
| | General Presbyter | \$6,449.78 | \$34,681.24 | \$91,273.00 | \$56,591.76 |
| 5.01.7304.3700 | Stated Clerk Meals | 0.00 | 47.00* | 50.00 | 3.00 |
| 5.01.7304.4000 | Stated Clerk Miscellaneous | 34.42 | 171.74* | 100.00 | (71.74) |
| 5.01.7304.4900 | Pension Exp. | 308.08 | 1,540.40 | 3,771.00 | 2,230.60 |
| 5.01.7304.6600 | Stated Clerk Salary | 952.08 | 4,760.40* | 11,426.00 | 6,665.60 |
| | Stated Clerk | \$1,294.58 | \$6,519.54* | \$15,347.00 | \$8,827.46 |
| 5.01.7306.6600 | Treasurer Salary | 579.06 | 2,895.30* | 6,946.00 | 4,050.70 |
| | Treasurer | \$579.06 | \$2,895.30* | \$6,946.00 | \$4,050.70 |
| | Personnel | \$10,483.62 | \$55,578.23 | \$138,356.00 | \$82,777.77 |
| 5.01.3101.3500 | Mission Meetings | 0.00 | 0.00 | 650.00 | 650.00 |
| 5.01.3101.4000 | Mission Other | 0.00 | 0.00 | 50.00 | 50.00 |
| 5.01.7601.3500 | Council Meetings | 126.00 | 636.65 | 2,100.00 | 1,463.35 |
| 5.01.7601.4000 | Council Other | 68.40 | 208.40 | 500.00 | 291.60 |
| 5.01.7601.8100 | Legal | 0.00 | 15.00 | 1,000.00 | 985.00 |
| 5.01.7701.4000 | Budget/Finance Meetings & Other | 0.00 | 0.00 | 150.00 | 150.00 |
| 5.01.7751.4000 | Personnel Meeting & Other | 0.00 | 0.00 | 300.00 | 300.00 |

Presbytery of Yellowstone - Bozeman MT
Treasurer's Report as of May 2014 for General Fund (Administrative)

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| Account # | Account Name | Period Activity | YTD Balance | Annual Budget | Annual Budget Remaining |
|----------------|-------------------------------------|----------------------------|---------------------------|----------------------|-------------------------|
| 5.01.7801.3500 | Task Force Meetings | 90.40 | 320.86* | 250.00 | (70.86) |
| 5.01.7801.4000 | Task Force Other | 0.00 | 0.00 | 50.00 | 50.00 |
| | Leadership Cabinet | \$284.80 | \$1,180.91 | \$5,050.00 | \$3,869.09 |
| 5.01.7901.3500 | Presbytery Meetings | 0.00 | 1,093.74 | 7,600.00 | 6,506.26 |
| 5.01.7901.4000 | Presbytery Other | 0.00 | 290.00 | 700.00 | 410.00 |
| | Presbytery Expenses | \$0.00 | \$1,383.74 | \$8,300.00 | \$6,916.26 |
| 5.01.8201.2400 | Office Copies & Postage | 45.90 | 432.79 | 1,200.00 | 767.21 |
| 5.01.8201.2600 | Equipment Exp. | 0.00 | 335.31* | 200.00 | (135.31) |
| 5.01.8201.3200 | Insurance Exp. | 0.00 | 620.00* | 750.00 | 130.00 |
| 5.01.8201.4000 | Office Miscellaneous | 595.75 | 472.10* | 460.00 | (12.10) |
| 5.01.8201.6100 | Rental -Office | 0.00 | 3,130.00 | 9,390.00 | 6,260.00 |
| 5.01.8201.7400 | Office Supplies | 60.21 | 242.63 | 1,800.00 | 1,557.37 |
| 5.01.8201.7500 | Office Telephone & Conference Calls | 60.07 | 415.06 | 3,000.00 | 2,584.94 |
| | Presbytery Office | \$761.93 | \$5,647.89 | \$16,800.00 | \$11,152.11 |
| | Total Expense | \$12,985.58 | \$94,393.13* | \$204,700.00 | \$110,306.87 |
| | Difference | <u>(\$2,976.83)</u> | <u>\$13,612.37</u> | <u>\$0.00</u> | |

* = Income/Expense exceeds amount budgeted to date