

Presbytery of Yellowstone PCUSA
Balance Sheet
As of April 30, 2021

	Apr 30, 21	Dec 31, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking 3214	114,100.63	92,988.27	21,112.36
1010 · Money Market 3355	140,621.60	140,588.70	32.90
1015 · Partnership Fund MM 3793	45,395.78	45,389.71	6.07
1020 · St Timothy Checking 1961	4,911.76	2,500.00	2,411.76
1030 · St Timothy Checking 3686	2,856.00	2,500.00	356.00
1050 · New Covenant 4537			
1051 · Higher Education	21,446.87	21,446.87	0.00
1052 · Other Designated Funds	46,757.81	47,705.81	-948.00
Total 1050 · New Covenant 4537	68,204.68	69,152.68	-948.00
1060 · Vanco Clearing Account	0.00	392.00	-392.00
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	351,057.03	343,307.99	7,749.04
1120 · St Timothy Chapel #2 6024	115,344.84	112,798.78	2,546.06
Total 1100 · St Timothy Endowment Funds	466,401.87	456,106.77	10,295.10
Total Checking/Savings	842,492.32	809,618.13	32,874.19
Total Current Assets	842,492.32	809,618.13	32,874.19
Other Assets			
1850 · Beartooth Electric Co-op	1,337.70	1,337.70	0.00
1900 · Char Rem Trust-Deferred	90,911.14	90,911.14	0.00
Total Other Assets	92,248.84	92,248.84	0.00
TOTAL ASSETS	934,741.16	901,866.97	32,874.19
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	3,745.04	1,250.00	2,495.04
Total Accounts Payable	3,745.04	1,250.00	2,495.04
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	690.32	641.34	48.98
2120 · State Liabilities	111.97	108.20	3.77
2140 · Flex Plan Payable	-200.00	0.00	-200.00
2150 · Retirement Payable	279.10	354.12	-75.02
2160 · Health Insurance Payable	1,018.24	1,001.18	17.06
Total 2100 · Payroll Liabilities	1,899.63	2,104.84	-205.21

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2200 · Other Current Liabilities			
2200.01 · GA Pentacost Offering PC999999	0.00	393.00	-393.00
2200.02 · GA Mission Pledges	0.00	1,114.70	-1,114.70
2200.03 · GA Peacemaking PM999999	0.00	365.00	-365.00
2200.04 · GA One Great Hour OG999999	0.00	165.00	-165.00
2200.05 · GA Christmas Joy CJ999999	0.00	1,584.00	-1,584.00
2200.06 · GA Theological Education TE99...	0.00	100.00	-100.00
2200.09 · GA Other Donation	0.00	1,500.00	-1,500.00
Total 2200 · Other Current Liabilities	0.00	5,221.70	-5,221.70
Total Other Current Liabilities	1,899.63	7,326.54	-5,426.91
Total Current Liabilities	5,644.67	8,576.54	-2,931.87
Total Liabilities	5,644.67	8,576.54	-2,931.87
Equity			
3001 · Retained Earnings	2,546.38	0.00	2,546.38
3100 · General Funds			
3100.1 · Administrative	8,255.07	8,255.07	0.00
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	41,311.90	41,311.90	0.00
3100.9 · Unrestricted	18,647.66	-30,172.45	48,820.11
Total 3100 · General Funds	163,515.88	114,695.77	48,820.11
3200 · Designated Funds			
3200.01 · Camp Scholarships	1,744.24	1,454.24	290.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	47,569.14	50,569.14	-3,000.00
3200.04 · Evangelism Grant	1,250.13	1,250.13	0.00
3200.05 · Higher Education Grant	23,446.87	21,446.87	2,000.00
3200.06 · Linda Hofer Education	18,906.65	18,906.65	0.00
3200.07 · Partnership Spendable Funds	1,390.00	1,390.00	0.00
3200.08 · Peace Making Offering to YP	4,797.55	4,643.53	154.02
3200.09 · Presbyter Discretionary Fund	1,200.14	1,200.14	0.00
3200.10 · Presbyter Study Leave	150.00	150.00	0.00
3200.11 · Presbytery Continuing Education	3,716.92	3,716.92	0.00
3200.12 · Revamp Camp	11,892.69	11,892.69	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	2,500.00	2,500.00	0.00
3200.17 · St Timothy's MM #2	2,500.00	2,500.00	0.00
3200.18 · Triennium Fund	5,293.52	5,293.52	0.00
Total 3200 · Designated Funds	135,654.57	136,210.55	-555.98
3300 · Restricted Funds			
3300.1 · St Timothy's Endowments	456,106.77	456,106.77	0.00
3300.2 · Char Rem Trust	90,911.14	90,911.14	0.00
3300.3 · Partnership Funds Principle Amt	43,999.71	43,999.71	0.00
Total 3300 · Restricted Funds	591,017.62	591,017.62	0.00
Net Income	36,362.04	51,366.49	-15,004.45
Total Equity	929,096.49	893,290.43	35,806.06
TOTAL LIABILITIES & EQUITY	934,741.16	901,866.97	32,874.19

Presbytery of Yellowstone
Program Budget vs. Actual
January through April 2021

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RECEIPTS				
4002 · Camp Income				
4002.1 · Summer Camp Fees	890.00	6,000.00	-5,110.00	14.8%
4002.2 · Event Fees	0.00	2,000.00	-2,000.00	0.0%
4002.3 · Rental of Camp Facilities	800.00	12,000.00	-11,200.00	6.7%
4002.4 · Gift Income	0.00	1,000.00	-1,000.00	0.0%
4002.5 · Other Camp Income	7,000.00			
Total 4002 · Camp Income	8,690.00	21,000.00	-12,310.00	41.4%
4003 · General Mission Pledge	14,217.60	28,840.00	-14,622.40	49.3%
Total RECEIPTS	22,907.60	49,840.00	-26,932.40	46.0%
Total Income	22,907.60	49,840.00	-26,932.40	46.0%
Expense				
CAMPING & YOUTH				
6100 · Camping Expenses				
6101 · Activities	570.00	1,150.00	-580.00	49.6%
6102 · Food	0.00	3,500.00	-3,500.00	0.0%
6103 · Supplies	0.00	800.00	-800.00	0.0%
6104 · Transportation	0.00	900.00	-900.00	0.0%
6106 · Salaries & Wages	1,358.64	16,080.00	-14,721.36	8.4%
Total 6100 · Camping Expenses	1,928.64	22,430.00	-20,501.36	8.6%
6110 · Triennium	0.00	1,500.00	-1,500.00	0.0%
6120 · Special Events	0.00	3,500.00	-3,500.00	0.0%
6200 · Admin Camping Expenses				
6201 · Advertising & Marketing	0.00	200.00	-200.00	0.0%
6203 · Liability Insurance	5,026.00	5,500.00	-474.00	91.4%
6206 · Utilities	349.69	3,000.00	-2,650.31	11.7%
Total 6200 · Admin Camping Expe...	5,375.69	8,700.00	-3,324.31	61.8%
Total CAMPING & YOUTH	7,304.33	36,130.00	-28,825.67	20.2%
LEADERSHIP CABINET				
6301 · Intermountain Childrens Ho...	0.00	750.00	-750.00	0.0%
Total LEADERSHIP CABINET	0.00	750.00	-750.00	0.0%
MT ASSOCIATION OF CHURCHES				
6401 · MAC Membership	0.00	3,000.00	-3,000.00	0.0%
6402 · MAC Representation	0.00	300.00	-300.00	0.0%
Total MT ASSOCIATION OF CHURC...	0.00	3,300.00	-3,300.00	0.0%
PASTORAL MINISTRY TEAM				
6501 · Training	0.00	1,000.00	-1,000.00	0.0%
6502 · Congregation Ministry	0.00	1,000.00	-1,000.00	0.0%
6503 · Emergency Career Counsell...	0.00	1,000.00	-1,000.00	0.0%
6504 · Other PMT Program Expense	0.00	1,700.00	-1,700.00	0.0%
Total PASTORAL MINISTRY TEAM	0.00	4,700.00	-4,700.00	0.0%
PERSONNEL EXPENSES				
6602 · General Presbyter				
6602.1 · Salary	2,863.52	8,198.00	-5,334.48	34.9%
Total 6602 · General Presbyter	2,863.52	8,198.00	-5,334.48	34.9%
6604 · Payroll Taxes	105.03			
Total PERSONNEL EXPENSES	2,968.55	8,198.00	-5,229.45	36.2%
PRESBYTERY EXPENSES				
6702 · Cluster Meetings	0.00	100.00	-100.00	0.0%
6705 · Presbytery Other Exp	0.00	2,000.00	-2,000.00	0.0%
Total PRESBYTERY EXPENSES	0.00	2,100.00	-2,100.00	0.0%

Presbytery of Yellowstone
Program Budget vs. Actual

05/18/21

January through April 2021

Accrual Basis

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
PRESBYTERY OFFICE				
6801 - Copies & Postage	0.00	100.00	-100.00	0.0%
6806 - Bank Service Charges	1.54			
Total PRESBYTERY OFFICE	1.54	100.00	-98.46	1.5%
Total Expense	10,274.42	55,278.00	-45,003.58	18.6%
Net Ordinary Income	12,633.18	-5,438.00	18,071.18	-232.3%
Other Income/Expense				
Other Income				
OTHER RECEIPTS				
Transfers from Program Funds	0.00	5,438.00	-5,438.00	0.0%
Total OTHER RECEIPTS	0.00	5,438.00	-5,438.00	0.0%
Total Other Income	0.00	5,438.00	-5,438.00	0.0%
Net Other Income	0.00	5,438.00	-5,438.00	0.0%
Net Income	12,633.18	0.00	12,633.18	100.0%

Presbytery of Yellowstone
Administrative Budget vs. Actual
January through April 2021

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
RECEIPTS				
4001 · Administrative Support	4,755.00	35,000.00	-30,245.00	13.6%
4004 · Per Capita Income	73,703.39	82,458.00	-8,754.61	89.4%
4005 · Interest Income	346.95			
Total RECEIPTS	78,805.34	117,458.00	-38,652.66	67.1%
Total Income	78,805.34	117,458.00	-38,652.66	67.1%
Expense				
LEADERSHIP CABINET				
6303 · Cabinet Meetings	0.00	3,000.00	-3,000.00	0.0%
6304 · Accounting Fees	1,958.00	6,000.00	-4,042.00	32.6%
6305 · Legal Fees	0.00	1,000.00	-1,000.00	0.0%
6306 · Task Force Meetings	0.00	500.00	-500.00	0.0%
Total LEADERSHIP CABINET	1,958.00	10,500.00	-8,542.00	18.6%
PASTORAL MINISTRY TEAM				
6505 · Nom/St-Tim/Delegate Mtgs	0.00	700.00	-700.00	0.0%
6506 · PMT Meeting Expense	0.00	5,500.00	-5,500.00	0.0%
Total PASTORAL MINISTRY TEAM	0.00	6,200.00	-6,200.00	0.0%
PERSONNEL EXPENSES				
6601 · Admin Manager				
6601.1 · Salary	12,629.04	30,887.00	-18,257.96	40.9%
6601.2 · Retirement	0.00			
6601.4 · Travel Reimb	135.24	500.00	-364.76	27.0%
Total 6601 · Admin Manager	12,764.28	31,387.00	-18,622.72	40.7%
6602 · General Presbyter				
6602.1 · Salary	3,470.80	10,805.00	-7,334.20	32.1%
6602.2 · Housing	6,800.00	20,400.00	-13,600.00	33.3%
6602.3 · Retirement	1,116.40	9,432.00	-8,315.60	11.8%
6602.4 · Insurance	4,015.04	12,000.00	-7,984.96	33.5%
6602.5 · Meals Reimb	5.44	1,350.00	-1,344.56	0.4%
6602.6 · Travel Reimb	0.00	8,000.00	-8,000.00	0.0%
6602.7 · Telephone	0.00	1,500.00	-1,500.00	0.0%
6602.8 · Discretionary Fund	0.00	2,700.00	-2,700.00	0.0%
6602.9 · Study Leave	0.00	700.00	-700.00	0.0%
Total 6602 · General Presbyter	15,407.68	66,887.00	-51,479.32	23.0%
6603 · Stated Clerk				
6603.1 · Salary	4,418.72	13,256.00	-8,837.28	33.3%
6603.2 · Retirement	1,320.00	3,960.00	-2,640.00	33.3%
6603.5 · Discretionary Fund	0.00	500.00	-500.00	0.0%
Total 6603 · Stated Clerk	5,738.72	17,716.00	-11,977.28	32.4%
6604 · Payroll Taxes	1,310.13	4,423.00	-3,112.87	29.6%
Total PERSONNEL EXPENSES	35,220.81	120,413.00	-85,192.19	29.3%
PRESBYTERY EXPENSES				
6703 · Per Capita Expense	18,281.48	17,916.00	365.48	102.0%
6704 · Presbytery Meetings	0.00	3,000.00	-3,000.00	0.0%
6705 · Presbytery Other Exp	595.00	500.00	95.00	119.0%
Total PRESBYTERY EXPENSES	18,876.48	21,416.00	-2,539.52	88.1%
PRESBYTERY OFFICE				
6801 · Copies & Postage	0.00	600.00	-600.00	0.0%
6802 · Insurance	1,229.00	700.00	529.00	175.6%
6803 · Office Supplies	32.42	2,000.00	-1,967.58	1.6%
6804 · Rent	2,070.00	4,140.00	-2,070.00	50.0%
6805 · Computer & Telephone Ex...	893.98	2,250.00	-1,356.02	39.7%
6806 · Bank Service Charges	2.00			
Total PRESBYTERY OFFICE	4,227.40	9,690.00	-5,462.60	43.6%
Total Expense	60,282.69	168,219.00	-107,936.31	35.8%
Net Ordinary Income	18,522.65	-50,761.00	69,283.65	-36.5%

Presbytery of Yellowstone
Administrative Budget vs. Actual
 January through April 2021

	Jan - Apr 21	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
OTHER RECEIPTS				
Transfers from Admin Fund	0.00	4,761.00	-4,761.00	0.0%
Transfers from Admin Support	0.00	26,000.00	-26,000.00	0.0%
Transfers from W Yellowstone	0.00	20,000.00	-20,000.00	0.0%
Total OTHER RECEIPTS	0.00	50,761.00	-50,761.00	0.0%
Unrealized Gain(Loss)	-1,255.98			
Total Other Income	-1,255.98	50,761.00	-52,016.98	-2.5%
Net Other Income	-1,255.98	50,761.00	-52,016.98	-2.5%
Net Income	17,266.67	0.00	17,266.67	100.0%