

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of September 30, 2021

Accrual Basis

	<u>Sep 30, 21</u>	<u>Aug 31, 21</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking 3214	67,450.75	82,939.61	(15,488.86)
1010 · Money Market 3355	140,662.32	140,654.23	8.09
1015 · Partnership Fund MM 3793	45,403.29	45,401.80	1.49
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	16,446.87	16,446.87	0.00
1052 · Other Designated Funds	95,523.07	96,012.21	(489.14)
Total 1050 · New Covenant 5737	<u>111,969.94</u>	<u>112,459.08</u>	(489.14)
1060 · Vanco Clearing Account	102.00	0.00	102.00
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	349,365.00	349,365.00	0.00
1120 · St Timothy Chapel #2 6024	119,804.63	119,804.63	0.00
Total 1100 · St Timothy Endowment Fu...	<u>469,169.63</u>	<u>469,169.63</u>	0.00
Total Checking/Savings	<u>839,757.93</u>	<u>855,624.35</u>	(15,866.42)
Total Current Assets	839,757.93	855,624.35	(15,866.42)
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	<u>92,248.84</u>	<u>92,248.84</u>	0.00
TOTAL ASSETS	<u>932,006.77</u>	<u>947,873.19</u>	<u>(15,866.42)</u>

<1>

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LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	2,189.38	7,458.66	(5,269.28)
Total Accounts Payable	2,189.38	7,458.66	(5,269.28)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	769.96	769.94	0.02
2120 · State Liabilities	180.20	176.80	3.40
2140 · Flex Plan Payable	(75.00)	(100.00)	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	2,172.50	2,144.08	28.42
2200 · Other Current Liabilities			
2200.02 · GA Mission Pledges	237.35	0.00	237.35
2200.04 · GA One Great Hour OG999999	165.00	0.00	165.00
2200.09 · GA Other Donation	1,150.00	0.00	1,150.00
Total 2200 · Other Current Liabilities	1,552.35	0.00	1,552.35
Total Other Current Liabilities	3,724.85	2,144.08	1,580.77
Total Current Liabilities	5,914.23	9,602.74	(3,688.51)
Total Liabilities	5,914.23	9,602.74	(3,688.51)
Equity			
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	55,765.21	18,647.66	37,117.55
Total 3100 · General Funds	200,633.43	163,515.88	37,117.55
3200 · Designated Funds			
3200.01 · Camp Scholarships	1,239.63	1,189.63	50.00
3200.02 · Clergy Emergency Fund	1,756.99	1,756.99	0.00
3200.03 · Equip & Encourage	43,069.14	45,069.14	(2,000.00)
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	19,360.65	18,906.65	454.00
3200.07 · Partnership Spendable Funds	1,390.00	1,390.00	0.00
3200.08 · Peace Making Offering to YP	4,797.55	4,797.55	0.00
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 Educati...	3,716.92	3,716.92	0.00
3200.12 · Revamp Camp	9,595.16	10,990.69	(1,395.53)
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

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3200.18 · Triennium Fund	5,293.52	5,293.52	0.00
3200.19 · Yell Pres Funds Await Cab Actio	0.00	51,583.99	(51,583.99)
Total 3200 · Designated Funds	123,306.43	177,781.95	(54,475.52)
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	469,169.63	456,106.77	13,062.86
3300.2 · Char Rem Trust	90,911.14	90,911.14	0.00
3300.3 · Partnership Funds Principle Amt	45,403.29	43,999.71	1,403.58
Total 3300 · Restricted Funds	605,484.06	591,017.62	14,466.44
Net Income	(3,331.38)	5,955.00	(9,286.38)
Total Equity	926,092.54	938,270.45	(12,177.91)
TOTAL LIABILITIES & EQUITY	932,006.77	947,873.19	(15,866.42)

Presbytery of Yellowstone PCUSA
Administration Budget Performance
September 2021

Accrual Basis

	Sep 21	Jan - Sep 21	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4001 · Administrative Support	1,450.00	7,905.00	35,000.00	(27,095.00)	22.59%
4004 · Per Capita Income	994.76	76,302.67	82,458.00	(6,155.33)	92.54%
4005 · Interest Income	147.64	1,191.66	0.00	1,191.66	100.0%
Total RECEIPTS	<u>2,592.40</u>	<u>85,399.33</u>	<u>117,458.00</u>	<u>(32,058.67)</u>	<u>72.71%</u>
Total Income	2,592.40	85,399.33	117,458.00	(32,058.67)	72.71%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	0.00	0.00	3,000.00	(3,000.00)	0.0%
6304 · Accounting Fees	375.00	3,580.00	6,000.00	(2,420.00)	59.67%
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>375.00</u>	<u>3,580.00</u>	<u>11,200.00</u>	<u>(7,620.00)</u>	<u>31.96%</u>
PASTORAL MINISTRY TEAM					
6506 · PMT Meeting Expense	0.00	0.00	5,500.00	(5,500.00)	0.0%
Total PASTORAL MINISTRY TEAM	<u>0.00</u>	<u>0.00</u>	<u>5,500.00</u>	<u>(5,500.00)</u>	<u>0.0%</u>
PERSONNEL EXPENSES					
6601 · Admin Manager					
6601.1 · Salary	2,282.26	24,040.34	30,887.00	(6,846.66)	77.83%
6601.4 · Travel Reimb	0.00	294.00	500.00	(206.00)	58.8%
Total 6601 · Admin Manager	<u>2,282.26</u>	<u>24,334.34</u>	<u>31,387.00</u>	<u>(7,052.66)</u>	<u>77.53%</u>
6602 · General Presbyter					
6602.1 · Salary	867.70	7,809.30	10,805.00	(2,995.70)	72.28%
6602.2 · Housing	1,700.00	15,300.00	20,400.00	(5,100.00)	75.0%
6602.3 · Retirement	279.10	2,511.90	9,432.00	(6,920.10)	26.63%
6602.4 · Insurance	1,018.25	9,106.29	12,000.00	(2,893.71)	75.89%
6602.5 · Meals Reimb	0.00	110.15	1,350.00	(1,239.85)	8.16%
6602.6 · Travel Reimb	0.00	1,667.68	8,000.00	(6,332.32)	20.85%
6602.7 · Telephone	0.00	907.38	1,500.00	(592.62)	60.49%
6602.8 · Discretionary Fund	0.00	0.00	2,700.00	(2,700.00)	0.0%
6602.9 · Study Leave	0.00	0.00	700.00	(700.00)	0.0%
Total 6602 · General Presbyter	<u>3,865.05</u>	<u>37,412.70</u>	<u>66,887.00</u>	<u>(29,474.30)</u>	<u>55.93%</u>
6603 · Stated Clerk					
6603.1 · Salary	1,625.00	12,023.40	13,256.00	(1,232.60)	90.7%
6603.2 · Retirement	0.00	1,650.00	3,960.00	(2,310.00)	41.67%
6603.4 · Travel Reimb	491.42	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>2,116.42</u>	<u>14,711.42</u>	<u>17,716.00</u>	<u>(3,004.58)</u>	<u>83.04%</u>
6604 · Payroll Taxes	300.11	2,660.51	4,423.00	(1,762.49)	60.15%
Total PERSONNEL EXPENSES	<u>8,563.84</u>	<u>79,118.97</u>	<u>120,413.00</u>	<u>(41,294.03)</u>	<u>65.71%</u>

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

Accrual Basis

	Sep 21	Jan - Sep 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	0.00	550.00	3,000.00	(2,450.00)	18.33%
6705 · Presbytery Other Exp	0.00	595.00	500.00	95.00	119.0%
Total PRESBYTERY EXPENSES	0.00	19,426.48	21,416.00	(1,989.52)	90.71%
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	188.00	600.00	(412.00)	31.33%
6802 · Insurance	0.00	1,229.00	700.00	529.00	175.57%
6803 · Office Supplies	83.89	2,768.55	2,000.00	768.55	138.43%
6804 · Rent	0.00	3,105.00	4,140.00	(1,035.00)	75.0%
6805 · Computer & Telephone Expense	95.51	821.60	2,250.00	(1,428.40)	36.52%
6806 · Bank Service Charges	(2.00)	0.00	0.00	0.00	0.0%
Total PRESBYTERY OFFICE	177.40	8,112.15	9,690.00	(1,577.85)	83.72%
Total Expense	9,116.24	110,237.60	168,219.00	(57,981.40)	65.53%
Net Ordinary Income	(6,523.84)	(24,838.27)	(50,761.00)	25,922.73	48.93%
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Admin Fund	0.00	0.00	4,761.00	(4,761.00)	0.0%
Transfers from Admin Support	0.00	0.00	26,000.00	(26,000.00)	0.0%
Transfers from W Yellowstone	0.00	0.00	20,000.00	(20,000.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	50,761.00	(50,761.00)	0.0%
Unrealized Gain(Loss)	(627.20)	(1,802.50)	0.00	(1,802.50)	100.0%
Total Other Income	(627.20)	(1,802.50)	50,761.00	(52,563.50)	(3.55%)
Net Other Income	(627.20)	(1,802.50)	50,761.00	(52,563.50)	(3.55%)
Net Income	(7,151.04)	(26,640.77)	0.00	(26,640.77)	100.0%

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

Accrual Basis

	<u>Sep 21</u>	<u>Jan - Sep 21</u>	<u>Annual Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	4,350.00	12,000.00	(7,650.00)	36.25%
4002.4 · Gift Income	112.50	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	<u>112.50</u>	<u>26,997.03</u>	<u>21,000.00</u>	<u>5,997.03</u>	<u>128.56%</u>
4003 · General Mission Pledge	1,949.40	21,964.60	28,840.00	(6,875.40)	76.16%
Total RECEIPTS	<u>2,061.90</u>	<u>48,961.63</u>	<u>49,840.00</u>	<u>(878.37)</u>	<u>98.24%</u>
Total Income	2,061.90	48,961.63	49,840.00	(878.37)	98.24%
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	9,306.94	16,080.00	(6,773.06)	57.88%
Total 6100 · Camping Expenses	<u>339.66</u>	<u>15,058.49</u>	<u>22,430.00</u>	<u>(7,371.51)</u>	<u>67.14%</u>
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	2,115.43	4,064.10	3,000.00	1,064.10	135.47%
Total 6200 · Admin Camping Expenses	<u>2,115.43</u>	<u>9,536.98</u>	<u>8,700.00</u>	<u>836.98</u>	<u>109.62%</u>
Total CAMPING & YOUTH	2,455.09	25,595.47	36,130.00	(10,534.53)	70.84%
LEADERSHIP CABINET					
6301 · Intermountain Childrens Home	750.00	750.00	750.00	0.00	100.0%
Total LEADERSHIP CABINET	750.00	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	<u>0.00</u>	<u>3,000.00</u>	<u>3,300.00</u>	<u>(300.00)</u>	<u>90.91%</u>

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

Accrual Basis

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PASTORAL MINISTRY TEAM					
6501 · Training	0.00	250.00	1,000.00	(750.00)	25.0%
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 · Other PMT Program Expense	250.00	250.00	1,700.00	(1,450.00)	14.71%
Total PASTORAL MINISTRY TEAM	250.00	500.00	4,700.00	(4,200.00)	10.64%
PERSONNEL EXPENSES					
6602 · General Presbyter					
6602.1 · Salary	715.88	6,442.92	8,198.00	(1,755.08)	78.59%
Total 6602 · General Presbyter	715.88	6,442.92	8,198.00	(1,755.08)	78.59%
6604 · Payroll Taxes	26.27	719.45	0.00	719.45	100.0%
Total PERSONNEL EXPENSES	742.15	7,162.37	8,198.00	(1,035.63)	87.37%
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	0.00	0.00	2,100.00	(2,100.00)	0.0%
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	0.00	1.54	100.00	(98.46)	1.54%
Total Expense	4,197.24	37,009.38	55,278.00	(18,268.62)	66.95%
Net Ordinary Income	(2,135.34)	11,952.25	(5,438.00)	17,390.25	(219.79%)
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	0.00	0.00	5,438.00	(5,438.00)	0.0%
Total Other Income	0.00	0.00	5,438.00	(5,438.00)	0.0%
Net Other Income	0.00	0.00	5,438.00	(5,438.00)	0.0%
Net Income	(2,135.34)	11,952.25	0.00	11,952.25	100.0%