

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of March 31, 2022

Accrual Basis

	Mar 31, 22	Feb 28, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Checking and Savings			
1005 · Checking 3214	125,122.17	130,683.81	(5,561.64)
1010 · Money Market 3355	140,711.43	140,703.06	8.37
1015 · Partnership Fund MM 3793	45,412.35	45,410.81	1.54
1060 · Vanco Clearing Account	75.00	506.00	(431.00)
Total 1000 · Checking and Savings	311,320.95	317,303.68	(5,982.73)
1020 · St Timothy Checking 1961	5,634.46	5,634.46	0.00
1030 · St Timothy Checking 3686	3,505.96	3,505.96	0.00
1050 · New Covenant 5737			
1051 · Higher Education	17,946.87	17,946.87	0.00
1052 · Other Designated Funds	87,203.14	93,316.74	(6,113.60)
Total 1050 · New Covenant 5737	105,150.01	111,263.61	(6,113.60)
1100 · St Timothy Endowment Funds			
1110 · St Timothy Chapel #1 1085	403,943.84	403,943.84	0.00
1120 · St Timothy Chapel #2 6024	129,690.82	129,690.82	0.00
Total 1100 · St Timothy Endowment Funds	533,634.66	533,634.66	0.00
Total Checking/Savings	959,246.04	971,342.37	(12,096.33)
Total Current Assets	959,246.04	971,342.37	(12,096.33)
Other Assets			
1850 · Beartooth Electric Co-op	1,243.95	1,243.95	0.00
1900 · Char Rem Trust 0931	159,233.47	159,233.47	0.00
Total Other Assets	160,477.42	160,477.42	0.00
TOTAL ASSETS	1,119,723.46	1,131,819.79	(12,096.33)

Presbytery of Yellowstone PCUSA

Statement of Financial Position

As of March 31, 2022

Accrual Basis

	Mar 31, 22	Feb 28, 22	\$ Change
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	116.17	807.67	(691.50)
Total Accounts Payable	116.17	807.67	(691.50)
Other Current Liabilities			
2100 · Payroll Liabilities			
2110 · Federal Liabilities	316.16	316.20	(0.04)
2120 · State Liabilities	75.96	74.31	1.65
2150 · Retirement Payable	287.48	287.48	0.00
2160 · Health Insurance Payable	1,019.72	1,019.72	0.00
Total 2100 · Payroll Liabilities	1,699.32	1,697.71	1.61
2200 · Other Current Liabilities			
2200.01 · GA Pentacost Offering PC999999	238.00	0.00	238.00
2200.02 · GA Mission Pledges	357.35	1,594.70	(1,237.35)
2200.03 · GA Peacemaking PM999999	417.83	250.00	167.83
2200.04 · GA One Great Hour OG999999	75.87	3.80	72.07
2200.05 · GA Christmas Joy CJ999999	1,055.00	1,522.00	(467.00)
2200.06 · GA Theological EducationTE999999	300.00	150.00	150.00
2200.09 · GA Other Donation	1,980.00	1,100.00	880.00
Total 2200 · Other Current Liabilities	4,424.05	4,620.50	(196.45)
Total Other Current Liabilities	6,123.37	6,318.21	(194.84)
Total Current Liabilities	6,239.54	7,125.88	(886.34)
Total Liabilities	6,239.54	7,125.88	(886.34)
Equity			
3100 · General Funds			
3100.1 · Administrative	255.07	255.07	0.00
3100.2 · Admin Support	57,202.08	57,202.08	0.00
3100.3 · Program	43,824.18	43,824.18	0.00
3100.4 · West Yellowstone Funds	18,348.34	18,348.34	0.00
3100.9 · Unrestricted	23,486.93	23,486.93	0.00
Total 3100 · General Funds	143,116.60	143,116.60	0.00
3200 · Designated Funds			
3200.01 · Camp Scholarships	3,954.63	3,954.63	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	19,946.87	19,946.87	0.00
3200.06 · Linda Hofer Education	19,385.65	19,385.65	0.00
3200.07 · Partnership Spendable Funds	2,390.00	2,390.00	0.00
3200.08 · Peace Making Offering to YP	5,128.22	5,128.22	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	13,785.91	13,785.91	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	6,793.52	6,793.52	0.00
3200.19 · Yell Pres Funds Await Cab Actio	49,878.27	49,878.27	0.00
Total 3200 · Designated Funds	185,524.97	185,524.97	0.00

Presbytery of Yellowstone PCUSA
Statement of Financial Position
As of March 31, 2022

Accrual Basis

	<u>Mar 31, 22</u>	<u>Feb 28, 22</u>	<u>\$ Change</u>
3300 · Restricted Funds			
3300.1 · St Timothy Endowments	537,775.08	537,775.08	0.00
3300.2 · Char Rem Trust	159,233.47	159,233.47	0.00
3300.3 · Partnership Funds Principle Amt	45,407.87	45,407.87	0.00
Total 3300 · Restricted Funds	742,416.42	742,416.42	0.00
Net Income	42,425.93	53,635.92	(11,209.99)
Total Equity	1,113,483.92	1,124,693.91	(11,209.99)
TOTAL LIABILITIES & EQUITY	<u>1,119,723.46</u>	<u>1,131,819.79</u>	<u>(12,096.33)</u>

**Presbytery of Yellowstone PCUSA
Administration Budget Performance
March 2022**

Accrual Basis

Ordinary Income/Expense	Mar 22	Jan - Mar 22	Annual Budget	\$ Over Budget	% of Budget
Income					
RECEIPTS					
4001 · Administrative Support	650.00	13,356.00	35,000.00	(21,644.00)	38.16%
4004 · Per Capita Income	281.37	70,235.00	79,912.00	(9,677.00)	87.89%
4005 · Interest Income	158.68	451.93	0.00	451.93	100.0%
Total RECEIPTS	1,090.05	84,042.93	114,912.00	(30,869.07)	73.14%
Total Income	1,090.05	84,042.93	114,912.00	(30,869.07)	73.14%
Expense					
LEADERSHIP CABINET					
6303 · Cabinet Meetings	0.00	0.00	1,500.00	(1,500.00)	0.0%
6304 · Accounting Fees	275.00	1,500.00	6,000.00	(4,500.00)	25.0%
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	275.00	1,500.00	9,700.00	(8,200.00)	15.46%
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	0.00	0.00	31,709.00	(31,709.00)	0.0%
Total 6601 · Admin Manager	0.00	0.00	31,709.00	(31,709.00)	0.0%
6602 · General Presbyter					
6602.1 · Salary	897.09	2,691.27	11,129.00	(8,437.73)	24.18%
6602.2 · Housing	1,751.00	5,253.00	21,012.00	(15,759.00)	25.0%
6602.3 · Retirement	287.48	862.44	3,540.00	(2,677.56)	24.36%
6602.4 · Insurance	1,019.72	3,169.02	11,600.00	(8,430.98)	27.32%
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	80.44	256.18	1,700.00	(1,443.82)	15.07%
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	4,035.73	12,231.91	61,381.00	(49,149.09)	19.93%
6603 · Stated Clerk					
6603.1 · Salary	1,716.66	5,149.98	20,085.00	(14,935.02)	25.64%
6603.4 · Travel Reimb	0.00	294.95	2,500.00	(2,205.05)	11.8%
6603.5 · Discretionary Fund	53.91	53.91	500.00	(446.09)	10.78%
Total 6603 · Stated Clerk	1,770.57	5,498.84	23,085.00	(17,586.16)	23.82%
6604 · Payroll Taxes	132.69	398.09	4,400.00	(4,001.91)	9.05%
Total PERSONNEL EXPENSES	5,938.99	18,128.84	120,575.00	(102,446.16)	15.04%

**Presbytery of Yellowstone PCUSA
Administration Budget Performance
March 2022**

Accrual Basis

	Mar 22	Jan - Mar 22	Annual Budget	\$ Over Budget	% of Budget
PRESBYTERY EXPENSES					
6703 · Per Capita Expense	0.00	17,095.46	17,095.00	0.46	100.0%
6704 · Presbytery Meetings	0.00	543.68	1,500.00	(956.32)	36.25%
6705 · Presbytery Other Exp	620.00	620.00	800.00	(180.00)	77.5%
Total PRESBYTERY EXPENSES	620.00	18,259.14	19,395.00	(1,135.86)	94.14%
PRESBYTERY OFFICE					
6801 · Copies & Postage	0.00	220.70	600.00	(379.30)	36.78%
6802 · Insurance	0.00	294.00	1,300.00	(1,006.00)	22.62%
6803 · Office Supplies	0.00	(83.89)	4,500.00	(4,583.89)	(1.86%)
6804 · Rent	0.00	1,035.00	4,140.00	(3,105.00)	25.0%
6805 · Computer & Telephone Expense	15.00	45.00	1,500.00	(1,455.00)	3.0%
Total PRESBYTERY OFFICE	15.00	1,510.81	12,040.00	(10,529.19)	12.55%
Total Expense	6,848.99	39,398.79	167,210.00	(127,811.21)	23.56%
Net Ordinary Income	(5,758.94)	44,644.14	(52,298.00)	96,942.14	(85.37%)
Other Income					
OTHER RECEIPTS					
Transfers from Admin Fund	0.00	0.00	8,000.00	(8,000.00)	0.0%
Transfers from Unrestricted	0.00	0.00	14,298.00	(14,298.00)	0.0%
Transfers from W Yellowstone	0.00	0.00	30,000.00	(30,000.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	52,298.00	(52,298.00)	0.0%
Unrealized Gain(Loss)	(6,262.37)	(6,262.37)	0.00	(6,262.37)	100.0%
Total Other Income	(6,262.37)	(6,262.37)	52,298.00	(58,560.37)	(11.97%)
Net Other Income	(6,262.37)	(6,262.37)	52,298.00	(58,560.37)	(11.97%)
Net Income	(12,021.31)	38,381.77	0.00	38,381.77	100.0%

Presbytery of Yellowstone PCUSA
 Program Budget Performance
 March 2022

Accrual Basis

	Mar 22	Jan - Mar 22	Annual Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
RECEIPTS					
4002 · Camp Income					
4002.1 · Summer Camp Fees	0.00	630.00	10,000.00	(9,370.00)	6.3%
4002.2 · Event Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
4002.3 · Rental of Camp Facilities	75.00	75.00	12,000.00	(11,925.00)	0.63%
4002.4 · Gift Income	0.00	0.00	2,000.00	(2,000.00)	0.0%
4002.5 · Other Camp Income	0.00	100.00	0.00	100.00	100.0%
Total 4002 · Camp Income	75.00	805.00	26,000.00	(25,195.00)	3.1%
4003 · General Mission Pledge	1,929.40	9,708.21	30,000.00	(20,291.79)	32.36%
Total RECEIPTS	2,004.40	10,513.21	56,000.00	(45,486.79)	18.77%
Total Income	2,004.40	10,513.21	56,000.00	(45,486.79)	18.77%
Expense					
CAMPING & YOUTH					
6100 · Camping Expenses					
6101 · Activities	0.00	0.00	1,150.00	(1,150.00)	0.0%
6102 · Food	0.00	0.00	3,500.00	(3,500.00)	0.0%
6103 · Supplies	0.00	0.00	800.00	(800.00)	0.0%
6104 · Transportation	0.00	0.00	900.00	(900.00)	0.0%
6106 · Salaries & Wages	349.83	1,049.49	16,000.00	(14,950.51)	6.56%
Total 6100 · Camping Expenses	349.83	1,049.49	22,350.00	(21,300.51)	4.7%
6110 · Triennium	0.00	0.00	1,500.00	(1,500.00)	0.0%
6120 · Special Events	0.00	0.00	3,500.00	(3,500.00)	0.0%
6200 · Admin Camping Expenses					
6201 · Advertising & Marketing	0.00	0.00	200.00	(200.00)	0.0%
6203 · Liability Insurance	0.00	2,610.00	5,500.00	(2,890.00)	47.46%
6206 · Utilities	72.10	208.34	3,000.00	(2,791.66)	6.95%
Total 6200 · Admin Camping Expenses	72.10	2,818.34	8,700.00	(5,881.66)	32.4%
Total CAMPING & YOUTH LEADERSHIP CABINET	421.93	3,867.83	36,050.00	(32,182.17)	10.73%
6301 · Intermountain Childrens Home LEADERSHIP CABINET					
Total LEADERSHIP CABINET	0.00	0.00	750.00	(750.00)	0.0%
MT ASSOCIATION OF CHURCHES					
6401 · MAC Membership	0.00	0.00	3,000.00	(3,000.00)	0.0%
6402 · MAC Representation	0.00	0.00	300.00	(300.00)	0.0%
Total MT ASSOCIATION OF CHURCHES	0.00	0.00	3,300.00	(3,300.00)	0.0%

**Presbytery of Yellowstone PCUSA
Program Budget Performance
March 2022**

Accrual Basis

	Mar 22	Jan - Mar 22	Annual Budget	\$ Over Budget	% of Budget
PASTORAL MINISTRY TEAM					
6501 · Training	0.00	0.00	1,000.00	(1,000.00)	0.0%
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	0.00	1,700.00	(1,700.00)	0.0%
Total PASTORAL MINISTRY TEAM	0.00	0.00	4,700.00	(4,700.00)	0.0%
PERSONNEL EXPENSES					
6602 · General Presbyter	733.99	2,201.97	8,444.00	(6,242.03)	26.08%
Total 6602 · General Presbyter	733.99	2,201.97	8,444.00	(6,242.03)	26.08%
6604 · Payroll Taxes	27.04	81.13	1,200.00	(1,118.87)	6.76%
Total PERSONNEL EXPENSES	761.03	2,283.10	9,644.00	(7,360.90)	23.67%
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	10.12	6.12	0.00	6.12	100.0%
Total PRESBYTERY OFFICE	10.12	6.12	100.00	(93.88)	6.12%
Total Expense	1,193.08	6,157.05	56,644.00	(50,486.95)	10.87%
Net Ordinary Income	811.32	4,356.16	(644.00)	5,000.16	(676.42%)
Other Income/Expense					
Other Income					
OTHER RECEIPTS					
Transfers from Program Fund	0.00	0.00	644.00	(644.00)	0.0%
Total OTHER RECEIPTS	0.00	0.00	644.00	(644.00)	0.0%
Total Other Income	0.00	0.00	644.00	(644.00)	0.0%
Net Other Income	0.00	0.00	644.00	(644.00)	0.0%
Net Income	811.32	4,356.16	0.00	4,356.16	100.0%