

## Treasurer's Report

The included pages of information show the historical data for the Presbytery's general fund cash flow for 2024, the budget and actual income and expense for 2025, the budget projection for 2026, and the actual income and expense for the period of January 1-February 28, 2026. The 2025 financial information is preliminary. The financial review will be completed during the summer and the final information will be included in the information for the Fall Presbytery meeting. The Leadership Pod amended the budget for 2025 to include the correct projection of the Board of Pensions dues amount for the Connectional Care Pastor.

In 2025, all staff was in place for the full year: Adam Montgomery, Stated Clerk; Jennifer Kolodka, Communications Coordinator; Rev. Deanna Peterson Reikow, Connectional Care Pastor; and Ellen Misialek, Bookkeeper.

Thank you for the 2025 donations from congregations that were passed on to the PC(USA), the Presbyterian Foundation, the Synod of Lakes and Prairies, or other recipients as follows: Christmas Joy Offering, \$8,007.81; \$500; GA Unified Mission, \$6,743.79; One Great Hour of Sharing, \$18,209.23; GA Peace and Global Witness, \$2,144.85; Pentecost Offering, \$3,617.15; Presbyterian Disaster Assistance, \$3,470; Theological Mission Support, \$800.08; Synod Unified Mission, \$6,243.75; Synod Peace and Global Witness, \$214.51; Clearwater Forest, \$500; and University of Jamestown, \$850; the grand total is \$50,801.17--\$33.90 more than in 2024.

Per Capita info for 2025: 36 congregations paid in full, 3 congregations made partial payment, and 16 congregations, no payment. The total received was \$116,612.50—\$9,687.50 less than in 2024. The Presbytery of the Northern Plains remitted its full per capita apportionment to the General Assembly, \$31,414, and to the Synod of Lakes and Prairies, \$15,939. During the period of January 1-February 28, 2026, 19 congregations made full or partial payments of their 2026 per capita totaling \$22,992 and \$9,347 was received in Prior Years Per Capita. Thank you for those faithful and prompt responses!

Please visit the Presbytery's website [www.northernplainspresbytery.com](http://www.northernplainspresbytery.com), click on Grants and Financial Programs, to see information and application forms for the grants that are available for Clergy Renewal, Congregational Development, New Church Development, Peace and Global Witness, Seminary Scholarships, and Small Church Ministries. Church officers will also find remittance forms and other helpful documents on the website.

The Presbytery meeting on March 21 will include the discussion of the proposal to authorize the search for an Executive Presbyter and the proposal to initiate a new grant to encourage congregational vitality and enhanced ministry. Your input on these decisions is crucial as we look forward to the future and determine the best practices in using the Presbytery's support funds.

If there is anything I can do to answer financial questions or be of help in any way, please contact me. My email is [emisialek@outlook.com](mailto:emisialek@outlook.com) and my phone number is 701-520-3220.

Ellen Misialek, PNP Treasurer

Presbytery of the No. Plains Approved Budget 2026 Prior Years' Financial Info February 2026	Per Capita 2024 3028X\$50= \$151,400	Per Capita 2025 GA \$10.84; SLP \$5.50; PNP \$33.66; Total \$50 2898x\$50=\$144,900		Per Capita 2026 GA \$11.26; SLP \$5.50 PNP \$33.24; Total \$50 2622X\$50=\$131,100	
	Actual 2024	Budget 2025	Actual thru 12/31/2025	Budget 2026	Actual 2/28/2026
<b>CASH FLOW - GENERAL FUND</b>					
Loan Repayment	1500		1000		
Per Capita (Prior Years)	4700	3000	1000	3000	9347
Per Capita (Current Year)	126600	144900	116913	131100	26992
Uncollectible Per Capita		-25000		-23000	
Investment Income	3428	3000	1730	2000	324
Endowment Earnings	20000	50000	150000	70000	
Miscellaneous Income	1500	400	500	500	
Synod Support	10000	10000	10000	10000	1667
PNP Unified Mission	28096	25000	28368	25000	4354
Steele Church Closing	8978	0	0		
Hamilton Church Closing			6855		
Total Fiscal Cash Flow-In	204802	211300	316366	218600	42684
<b>DISBURSEMENTS</b>					
Per Capita Payment to GA	29674	31414	31414	29524	9040
Per Capita Payment to Synod	16654	15939	15939	14421	4185
Total Per Capita Payments	46328	47353	47353	43945	13225
<b>Personnel Expense</b>					
Connectional Care Pastor-Salary	28840	30000	30000	31200	5200
Connectional Care Pastor-BOP *	14292	13477	13477	14016	2336
Connectional Care Pastor-Travel	5576	5000	4896	5000	
Connectional Care Pastor-Prof. Ex.	600	2000	1597	2000	
Connectional Care-Intern Program		500		500	
Director of Communications-Salary	25750	26784	26784	27864	4644
Director of Communications-Travel		250	187	250	
Director of Communications-Prof.Ex.	411	500		500	
Personnel Expense-FICA	4443	4900	4893	5091	849
Stated Clerk-Salary	17000	21216	21216	22080	3680
Stated Clerk-Office Ex & Travel		1000		1000	
Bookkeeper-Salary	15326	15960	15960	16608	2768
Workers Compensation	250	250	250	250	
Total Personnel Expense	112488	121837	119260	126359	19477
*Amended by Leadership Pod 2024 & 2025					
<b>Office Expense</b>					
Equipment		1500		1500	
Finance Software	389	400	389	400	
Insurance	1630	1650	1630	1650	
Postage	282	300	156	300	156
Supplies & Miscellaneous	1396	1500	1354	1200	103
Telephone & Zoom & Website	812	300	249	300	37
Total Office Expense	4509	5650	3778	5350	296

**Administrative Expenses**

Committee on Representation		100		100	
Nominating Committee		100		100	
Administrative Commissions		100		100	
Mediation&Conflict Res.-Team		300		300	
Board Representatives		100		100	
Educational Events		1000		1000	
Search Committee Expense		1000		1000	
GA Alternates		0		2000	
Synod of Lakes & Prairies Academy		2500	2500	2500	
Moderator		500		500	
Presbytery Meetings	150	500	332	500	100
<b>Total Administrative Expenses</b>	<u>150</u>	<u>6200</u>	<u>2832</u>	<u>8200</u>	<u>100</u>

**Pod Expense & Pledges**

Cont. Prep. For Ministry Pod	61	4500	3556	4000	1863
Care for Congregations Pod	289	500	720		
Care for Pastoral Leaders Pod	500	500	500		
Congregational Vitality Pod				1000	
Leadership Pod	50	1000	500	1000	
Mission Pod	100	100		100	
<b>Subtotal Pod Expense</b>	<u>1000</u>	<u>6600</u>	<u>5276</u>	<u>6100</u>	<u>1863</u>

Undesignated 2024& 2026, Clearwater 2025	1500		100000	1000	
Bdecan Food Pantry Pledge	10109	7500	7500	12000	1121
Chogoria Ministry Team	10000	10000	10000	10000	
Clearwater Forest Pledge	10000	10000	10000	10000	
Univ. of Jamestown Pledge	8000	7500	7500	10000	
Youth Conn. Ministry Team	2000	10000	10000	2000	
<b>Subtotal Pledges</b>	<u>41609</u>	<u>45000</u>	<u>145000</u>	<u>45000</u>	<u>1121</u>

<b>Total Disbursements</b>	<u>206084</u>	<u>232640</u>	<u>323499</u>	<u>234954</u>	<u>36082</u>
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<b>Net Position before Reserves</b>	-1282	-21340	-7133	-16354	6602
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<b>Transfers to/from Reserves</b>	<u>15000</u>	<u>16000</u>	<u>14000</u>	<u>17000</u>	<u>0</u>
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<b>Net Position after Reserves</b>	<u><u>13718</u></u>	<u><u>-5340</u></u>	<u><u>6867</u></u>	<u><u>646</u></u>	<u><u>6602</u></u>
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2021 Grants \$10,027; 2022 Grants \$3,850; 2023 Grants \$13,249; 2024 Grants \$9,000

June 2025: Small Church Ministries, West Fargo, \$1000, PNC Expenses

July 2025: Gift from Cash Reserves, Jamestown University Foundation, \$25,000, Chapel Stained Glass Windows

September 2025: Congregational Development: Grand Forks, \$3965, Board of Pensions Support

September 2025: Disaster Assistance: Hunter, \$4000

September 2025: Disaster Assistance: Grandin, \$4000

September 2025: Disaster Assistance: Jamestown, \$4000

September 2025: Disaster Assistance: Bismarck, \$4000

October 2025: John Fong, Church Growth Workshop, \$2000

Feb-26

October 2025: Bigwood Consulting, Websites Creation, \$1000

December 2025: Clearwater Forest Camp, Capital Campaign, \$100,000

Approved at Fall Presbytery Meeting, transferred from New Covenant

February 2026: Congregational Development: Mendenhall, \$2,000, Sound System

February 2026: Congregational Development: Lisbon, \$2,000, Sound System