



# **Annual Meeting 2022**

**FY 23 Budgets & Financial Reports**

Pacific Northwest Conference  
of the United Church of Christ

# Table of Contents

## **FY2023 Budget Summaries**

Conference Ministries Budget .....	2
N-Sid-Sen Camp Budget.....	3
Pilgrim Firs Camp Budget .....	4
Capital Budgets.....	5

## **FY 2023 Budget Details**

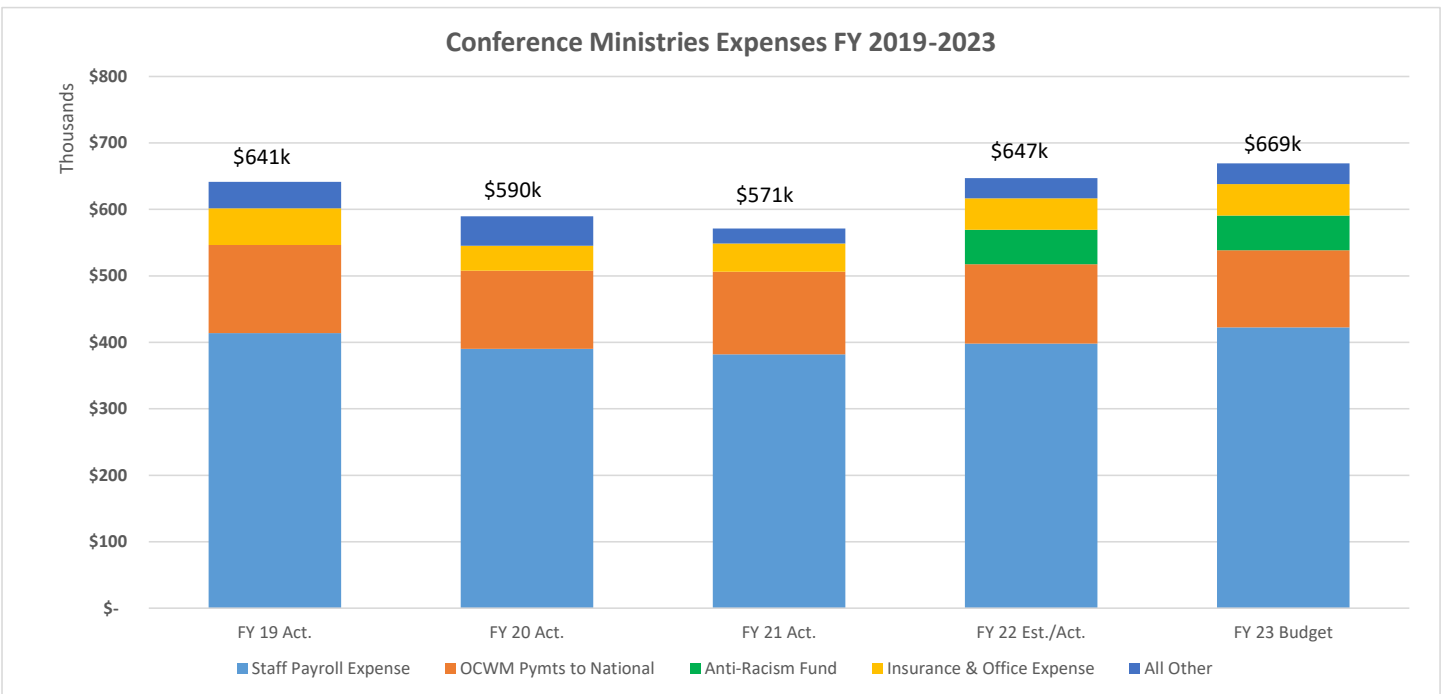
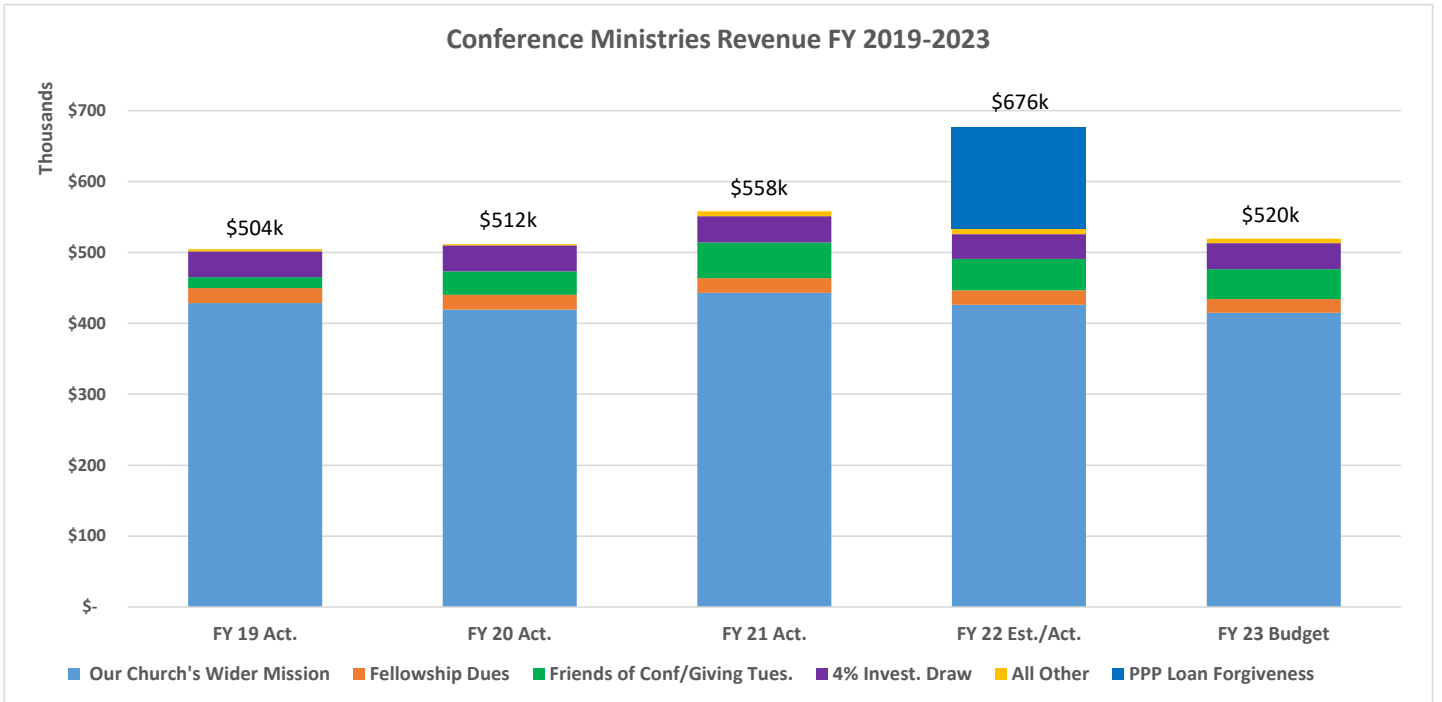
Conference Ministries Budget Detail .....	6-7
N-Sid-Sen Camp Budget Detail.....	8-9
Pilgrim Firs Camp Budget Detail .....	10-11

## **Various Other Financial Statements**

Profit & Loss All Funds As of Feb 2022 .....	12
Balance Sheet All Funds As of Feb 2022 .....	13
Net Assets All Funds As of Feb 2022 .....	14-15

<b>FY 2023 Budget Resolution .....</b>	<b>16</b>
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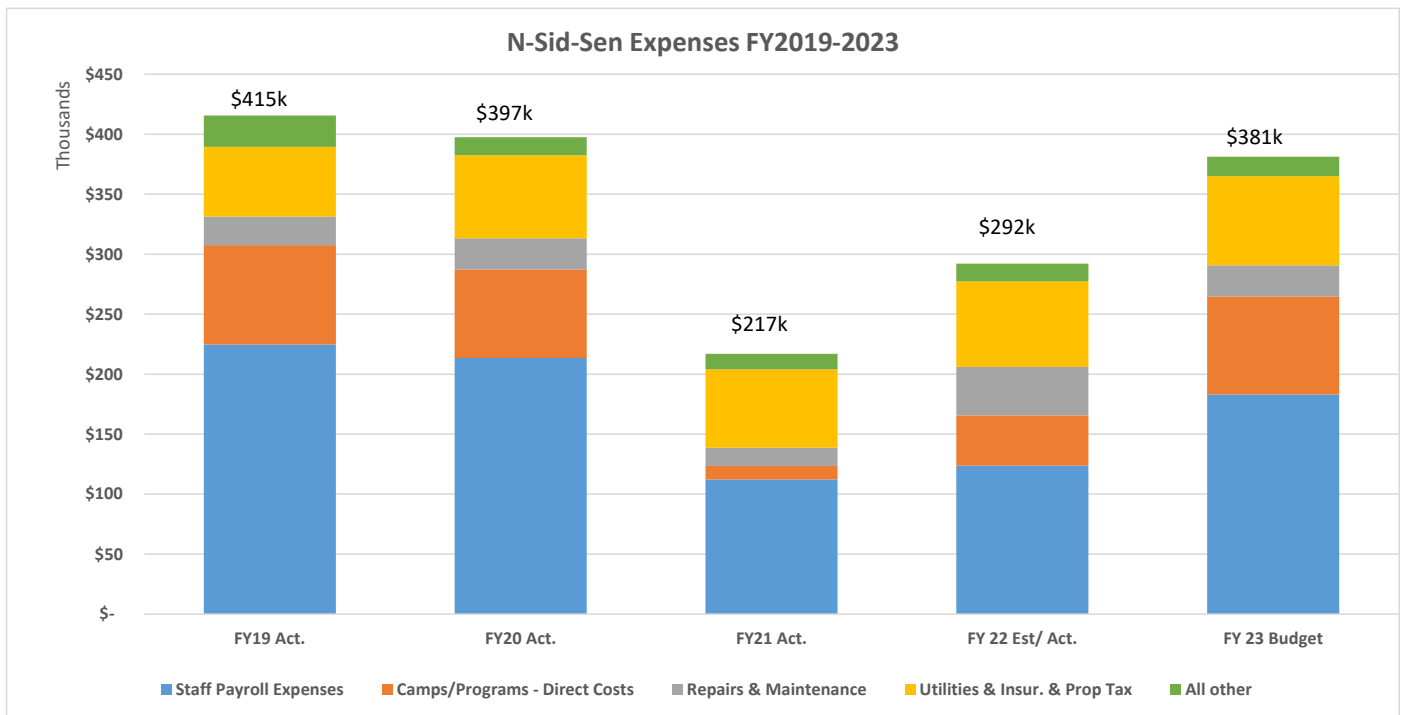
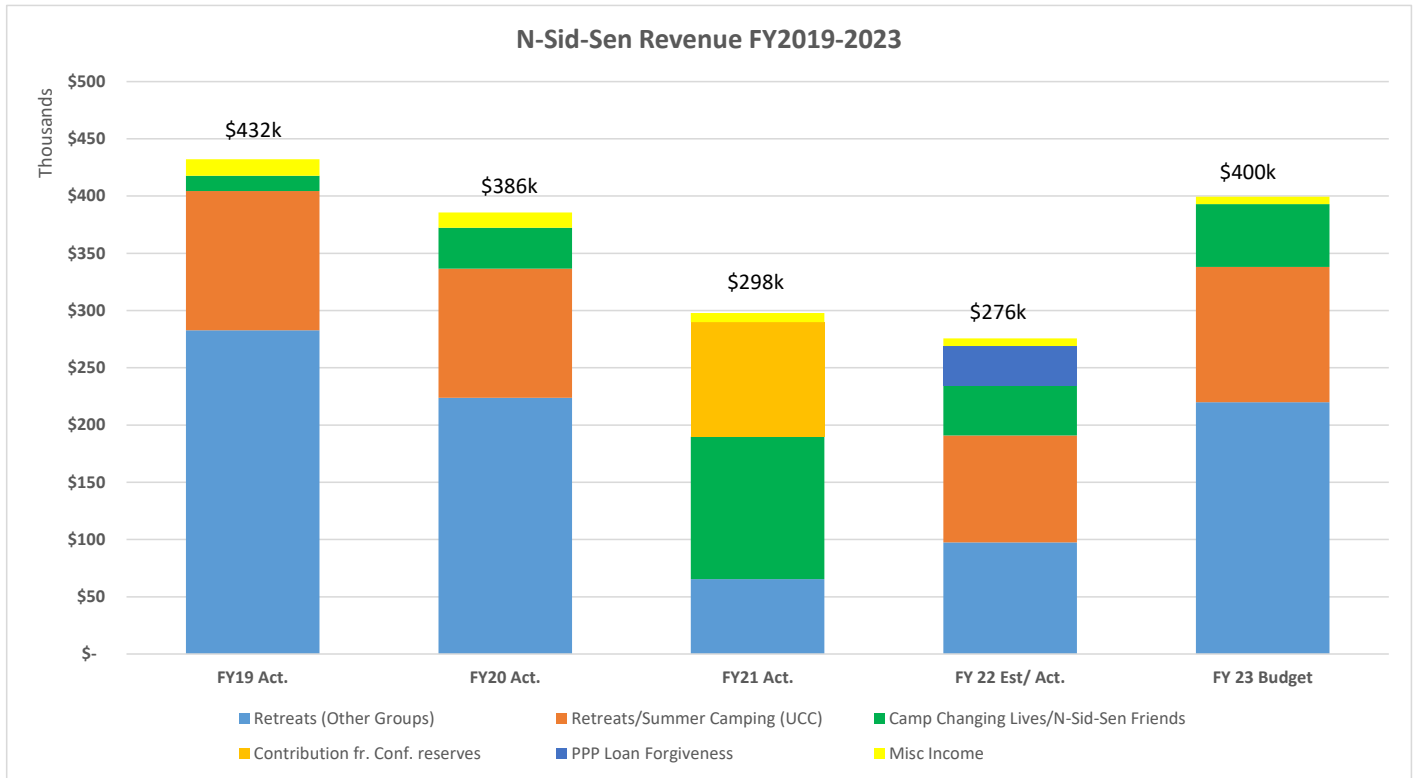
## Conference Ministries AM Budget FY 2023



#### Assumptions

- OCWM dollars are budgeted 3% lower in FY2023. 28% of OCWM dollars will continue to be sent to National.
- \$143,697 in PPP loan forgiveness income has been allocated to Conference Ministries in FY22
- A 5% COLA increase has been budgeted for FY23 for all employees.
- Employee health insurance increased 6% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- Limited increased employee travel will occur in FY 2023.
- Property insurance increased 28% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- \$52,000 has been budgeted in FY23 to fund conference Anti-Racism efforts.
- \$4,000 has been budgeted for General Synod for FY2022-2023.
- \$8,000 has been budgeted for Faith Action Network in FY2023.
- \$4,000 is budgeted for Courtney's sabbatical in FY2023
- United News is budgeted for 4 issues – total cost \$4,800

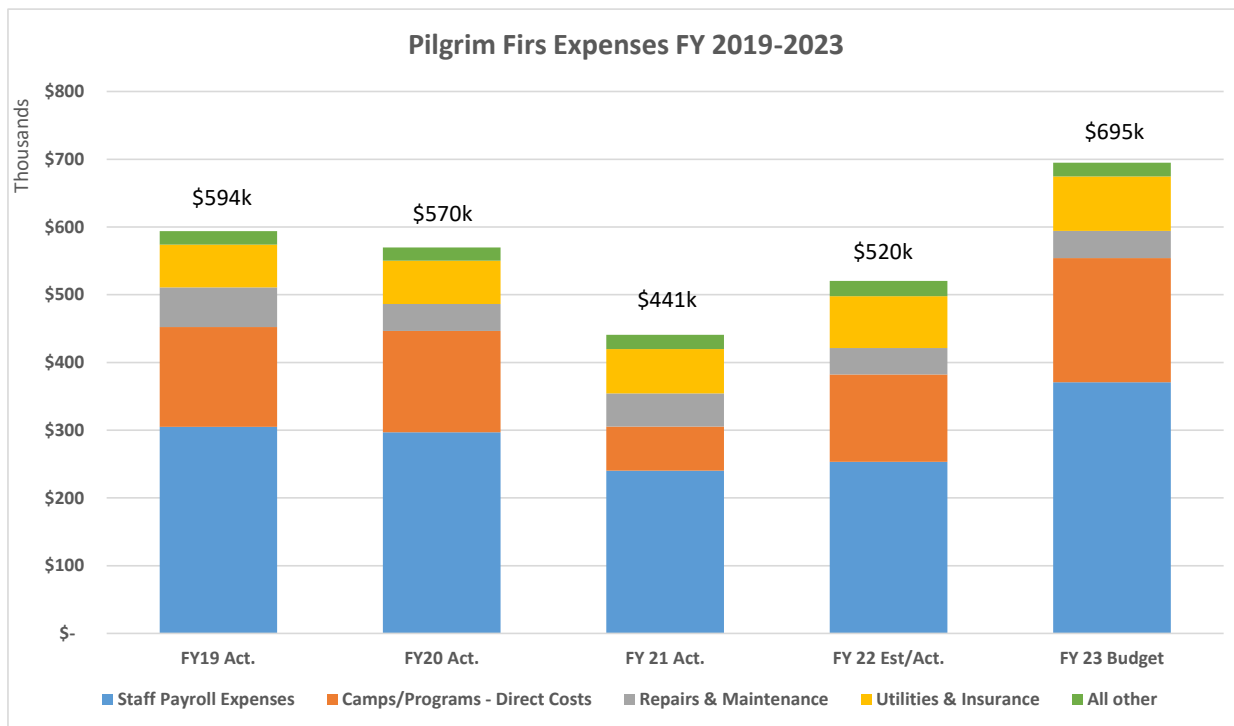
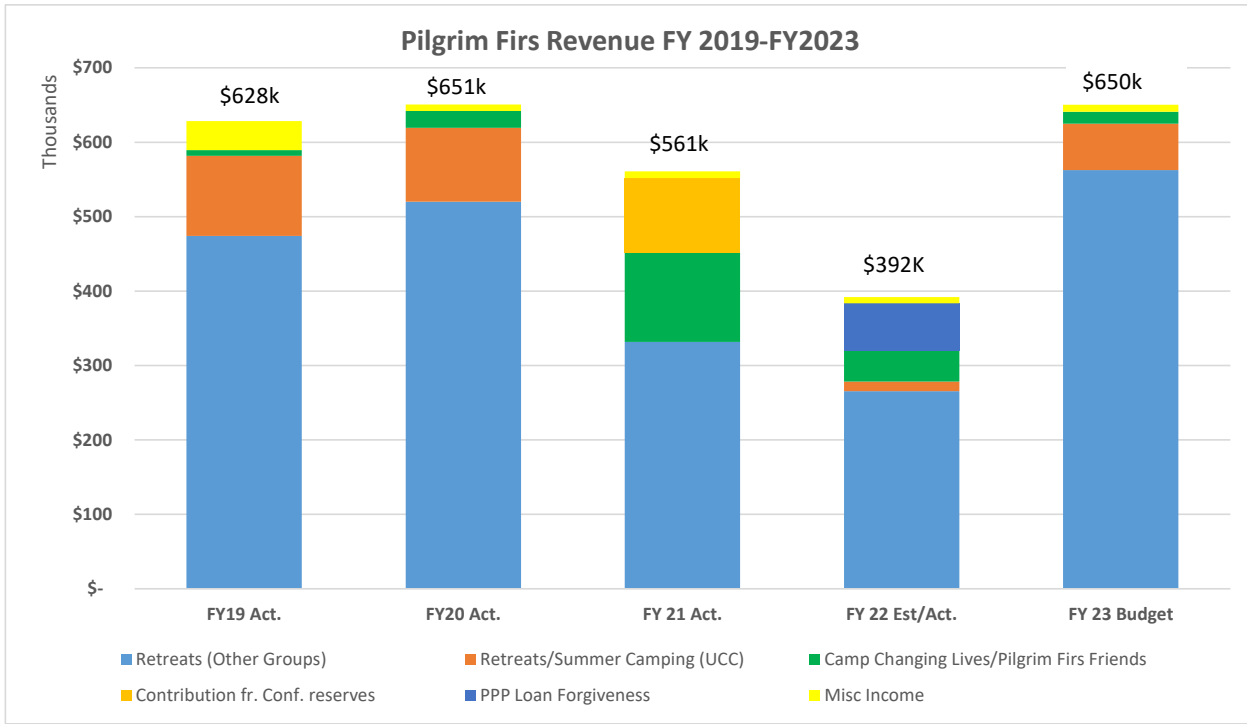
## N-Sid-Sen AM Budget FY2023



#### Assumptions

- A 5% COLA increase has been budgeted for FY23 for all employees.
- Employee health insurance increased 6% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- Limited increased employee travel will occur in FY 2023.
- Property insurance increased 28% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- Assumption for this budget is that N-Sid Sen will resume normal operations in summer 2022 with new health protocols.
- \$34,147 in PPP loan forgiveness income has been allocated to N-Sid-Sen in FY22

## PILGRIM FIRS AM BUDGET FY 2023



### Assumptions

- A 5% COLA increase has been budgeted for FY23 for all employees.
- Employee health insurance increased 6% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- Limited increased employee travel will occur in FY 2023.
- Property insurance increased 28% in Jan 2022 and is budgeted to increase 5% in Jan 2023
- Assumption for this budget is that Pilgrim Firs will resume normal operations in summer 2022 with new health protocols.
- \$63,398 in PPP loan forgiveness income has been allocated to Pilgrim Firs in FY22

## FY2023 PROPOSED CAPITAL BUDGETS

### PILGRIM FIRS CAMP & CONF. CTR.

Generators	\$ 18,000
Electric Gator	\$ 12,000
New (used) Camp Truck	\$ 18,000
Cabin Window Screens	\$ 7,500
Replace Tractor	\$ 20,000
Kaleidoscope recommendations	TBD
<b>F23 Capital Budget Pilgrim Firs (excluding Kaleidoscope recs)</b>	<hr/> <b>\$ 75,500</b> <hr/>

### CAMP N-SID SEN

Cabin 8 Replacement (after ins. prcnds.)	\$ 17,000
Health Center	\$ 12,000
Finish painting Sleeping Lodge interiors	\$ 2,000
Upgrade Cabins 1-6	\$ 2,500
Complete meditation Shelter	\$ 2,000
<b>Total F23 Capital Budget – N-Sid-Sen</b>	<hr/> <b>\$ 35,500</b> <hr/>

**Pacific Northwest Conference  
Conference Ministries FY23 Budget**

Conference Ministries	FY 2023 Budget	FY 22 Est/ Actuals	FY 22 Budget	FY 21 Actuals	FY 20 Actuals	FY 19 Actuals
<b>Income</b>						
5100 · Our Church's Wider Mission						
5120 · Churches - OCWM	414,622	425,824	417,693	442,638	419,250	428,493
5130 · Individual OCWM	320	270	320	457	220	230
<b>Total 5100 · Our Church's Wider Mission</b>	<b>414,942</b>	<b>426,094</b>	<b>418,013</b>	<b>443,095</b>	<b>419,470</b>	<b>428,723</b>
5201 · Friends of the Conference	25,095	27,448	23,095	23,620	33,247	15,634
5206 · Anti-Racism Contr.	5,000	3,970	0	3,085		
5250 · Giving Tuesday	17,000	17,145	25,000	26,947	0	0
5300 · Fellowship Dues	19,374	20,324	18,274	20,669	20,688	21,051
5400 · PNC Program Fees	0	50	0	0	0	0
5800 · Miscellaneous Income	500	678	500	1,777	800	3,042
5901 · Interest Income	900	2,411	526	2,330	675	156
<b>Total Income</b>	<b>482,811</b>	<b>498,120</b>	<b>485,408</b>	<b>521,523</b>	<b>474,880</b>	<b>468,606</b>
<b>Expense</b>						
7100 · Salaries & Wages						
7120 · Clergy Compensation	192,805	183,624	185,148	181,295	180,041	174,288
7125 · Conference Office staff	104,000	99,048	100,048	98,224	96,199	74,907
7160 · Contract Labor	0	0	0	0	0	23,880
<b>Total 7100 · Salaries &amp; Wages</b>	<b>296,806</b>	<b>282,672</b>	<b>285,196</b>	<b>279,519</b>	<b>276,240</b>	<b>273,075</b>
7200 · Employee Benefits & Payroll Tax						
7210 · Employee Retirement & Pension	35,629	34,068	34,068	33,400	33,400	32,336
7230 · Employee Insurance	44,481	42,519	41,725	40,663	40,030	39,303
7310 · Payroll Taxes	21,073	20,106	20,176	19,754	19,544	17,813
7315 · Workers' Comp (ID)/L & I (WA)	2,500	2,307	2,426	2,220	2,482	1,148
<b>Total 7200 · Employee Benefits &amp; Payrl Tax</b>	<b>103,684</b>	<b>99,000</b>	<b>98,395</b>	<b>96,037</b>	<b>95,456</b>	<b>90,600</b>
7400T · Travel, Lodging & Other						
7400 · Staff Travel, Lodging & Other	300	300	300	0	286	2,772
7401 · Staff Travel - Mike	7,200	3,679	3,000	100	5,756	25,920
7402 · Staff Travel - Courtney	5,800	3,788	3,000	479	5,164	10,060
7425 · Staff Meals	0	0	0	0	87	31
7426 · Staff Meals - Mike	500	568	500	0	609	2,300
7427 · Staff Meals - Courtney	500	500	500	0	849	1,171
7430 · Continuing Education & Develop	1,000	1,000	1,000	1,252	0	735
7436 · Vehicle Gas/Oil - Mike	750	759	350	0	689	1,713
7437 · Vehicle Gas/Oil - Courtney	450	476	350	171	499	1,143
7438 · Vehicle Insurance - Mike	2,300	2,300	2,352	2,098	2,194	2,019
7439 · Vehicle Insurance - Courtney	1,700	1,700	1,739	1,558	1,638	1,498
7440 · Vehicle R & M - Mike	500	500	500	681	33	559
7441 · Vehicle R & M - Courtney	500	500	500	167	15	157
7450 · Food Cost - Meetings	500	500	500	0	680	0
<b>Total 7400T · Travel, Lodging &amp; Other</b>	<b>22,000</b>	<b>16,570</b>	<b>14,591</b>	<b>6,506</b>	<b>18,499</b>	<b>50,078</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>422,489</b>	<b>398,242</b>	<b>398,182</b>	<b>382,062</b>	<b>390,195</b>	<b>413,753</b>
7810 · Leadership Committees						
7820 · Board of Directors	1,500	1,500	1,500	0	1,634	434
7831 · Committee on Ministry	3,000	3,500	3,000	2,500	1,553	4,881
7832 · Church Development Committee	500	500	500	0	90	1,968
7835 · Stewardship Committee	500	468	500	0	279	163
7836 · Stewardship Campaign Exp	1,000	1,588	1,000	588	0	0
7837 · Anti-Racism Fund	52,000	52,000	52,000	2,000	0	0
7838 · Global Ministry Committee	0	0	0	0	0	164
7850 · Educational Ministries	0	0	0	0	0	652

**Pacific Northwest Conference  
Conference Ministries FY23 Budget**

Conference Ministries	FY 2023 Budget	FY 22 Est/ Actuals	FY 22 Budget	FY 21 Actuals	FY 20 Actuals	FY 19 Actuals
7890 · General Synod Delegates	3,000	1,000	1,000	2,500	12,397	180
<b>Total 7800 · Leadership Support</b>	<b>61,500</b>	<b>60,556</b>	<b>59,500</b>	<b>7,588</b>	<b>15,953</b>	<b>9,079</b>
<b>7900 · Mission Support</b>						
6150 · OCWM Payments to National	116,184	119,292	117,043	124,081	117,439	132,512
6152 · Other Payments to National	1,000	1,000	1,000	0	10,514	0
7922 · Young Adult Service Corp	0	0	0	0	0	12,000
7925 · Faith Action Network	8,000	8,000	8,000	6,000	8,000	9,000
7950 · Memorials/Gifts/Grants	0	0	0	0	0	190
7990 · Other Program Support	0	0	0	0	1,080	420
<b>Total 7900 · Mission Support</b>	<b>125,184</b>	<b>128,292</b>	<b>126,043</b>	<b>130,081</b>	<b>137,033</b>	<b>157,622</b>
<b>8000 · Administrative Expenses</b>						
<b>8100 · Office Operating Expenses</b>						
8110 · Rent-Conference Office	9,000	9,000	9,000	9,000	9,050	22,284
8121 · Office Supplies/Software- Mike	1,300	1,316	900	1,596	1,665	295
8122 · Office Suppl/Sftwr - Courtney	700	690	600	1,489	1,382	160
8120 · Office Supplies & Software - Other	2,400	2,381	1,500	2,173	1,881	5,874
8130 · Telephone & Internet	5,400	5,415	5,400	4,402	3,998	6,289
8140 · Postage & Shipping	750	793	750	371	941	1,674
<b>Total 8100 · Office Operating Expenses</b>	<b>19,550</b>	<b>19,595</b>	<b>18,150</b>	<b>19,031</b>	<b>18,917</b>	<b>36,576</b>
<b>8200 · Professional Fees</b>						
8200 Professional Fees- Other	900	350	150	400	1,712	203
8220 Financial Audit	1,500	3,996	4,000	4,000	0	0
8240 · United Church News Editor	4,800	4,800	4,800	4,800	4,800	6,448
<b>Total 8200 · Professional Fees</b>	<b>7,200</b>	<b>9,146</b>	<b>8,950</b>	<b>9,200</b>	<b>6,512</b>	<b>6,651</b>
<b>8500 · Other Operating Expenses</b>						
8515 · Insurance (Property & Liab)	20,592	18,529	17,020	14,484	12,218	12,139
8530 · Membershp Fees	3,700	6,479	3,700	3,283	3,682	1,612
8535 · Bank Charges & Payroll Fees	3,700	5,001	3,700	4,858	3,774	3,161
8550 · Remembrance Exp	500	500	0	489	0	0
8560 · Sabbatical Support	4,000	0	0	0	0	0
8590 · Miscellaneous Expense	700	750	700	25	1,245	745
<b>Total 8500 · Other Operating Expenses</b>	<b>33,192</b>	<b>31,259</b>	<b>25,120</b>	<b>23,139</b>	<b>20,919</b>	<b>17,657</b>
<b>Total 8000 · Administrative Expenses</b>	<b>59,942</b>	<b>60,000</b>	<b>52,220</b>	<b>51,370</b>	<b>46,348</b>	<b>60,884</b>
<b>Total Expense</b>	<b>669,115</b>	<b>647,090</b>	<b>635,945</b>	<b>571,101</b>	<b>589,529</b>	<b>641,338</b>
<b>Net Ordinary Income (Loss) excl. depre</b>	<b>(186,304)</b>	<b>(148,970)</b>	<b>(150,537)</b>	<b>(49,578)</b>	<b>(114,649)</b>	<b>(172,732)</b>
<b><u>Other Income/Expense</u></b>						
8996 · PPP Loan Forgiveness		143,697				
<b><u>Transfers To/From Other Funds</u></b>						
9010 · From Church Development/Renewal	60,004	60,004	49,999	50,004	50,004	49,999
9015 · From Pentecost Fund	23,832	23,812	16,538	13,644	39,996	40,000
9025 ·(To)/From Various Conf Reserves	65,768	30,281	50,000	(47,705)	(12,052)	46,770
9030 · 4% Investment draw	36,700	34,873	34,000	36,720	36,701	35,963
9585 · Acct Svcs Chg	24,000	24,000	24,000	24,000	24,000	0
9590 · To/From Other Funds	0	0	0	(3,085)		
9515 · To Pentecost Fund		(143,697)				
9031 · Conf Subsidy for Acct Svcs	(24,000)	(24,000)	(24,000)	(24,000)	(24,000)	0
<b>Net Other Income/Expense</b>	<b>186,304</b>	<b>148,970</b>	<b>150,537</b>	<b>49,578</b>	<b>114,649</b>	<b>172,732</b>
<b>Net Income</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Pacific Northwest Conference of the United Church of Christ  
N-Sid-Sen FY23 Budget**

<u>N-Sid-Sen P &amp; L</u>	<b>FY 2023 Budget</b>	<b>FY 22 Est/ Actuals</b>	<b>FY22 Budget</b>	<b>FY21 Actuals</b>	<b>FY20 Actuals</b>	<b>FY19 Actuals</b>
<b>4100 · Camp Fees</b>						
4120 · Summer Camping	88,000	48,518	42,800	0	81,459	87,074
4121 · Families at Camp	10,000	32,699				
4130 · Retreats (UCC)	20,000	12,273	9,000	0	31,194	34,589
4140 · Retreats (Other Groups)	220,000	97,395	80,020	65,429	223,841	282,795
4150 · Sale of Goods/Services	6,500	6,769	4,167	1,353	5,033	3,588
4195 · Timber Sales	0	0	0	6,663	8,188	10,839
<b>5200 · Contributions</b>	<b>55,000</b>	<b>41,621</b>	<b>14,350</b>	<b>24,351</b>	<b>13,458</b>	<b>13,208</b>
5204 · Camp Campaign	0	2,330	75,000	100,045	22,477	
<b>Total Income</b>	<b>399,500</b>	<b>241,605</b>	<b>225,337</b>	<b>197,841</b>	<b>385,650</b>	<b>432,093</b>
<b>Expense</b>						
<b>7000 · Staff Payroll Expenses</b>						
7100 · Salaries & Wages						
7140 · Camp Management	60,039	57,180	57,185	57,064	56,063	54,272
7145 · Camp Staff-Sal	0	0	0	11,328	60,521	64,621
7145 · Camp Staff- Hrly	70,031	32,854	30,688	5,731	17,090	24,862
7160 · Camp Contract Labor	13,200	500	0	0	17,293	8,426
<b>Total 7100 · Salaries &amp; Wages</b>	<b>143,270</b>	<b>90,534</b>	<b>87,873</b>	<b>74,123</b>	<b>150,967</b>	<b>152,181</b>
7200 · Employee Benefits & Payroll Tax						
7210 · Employee Retirement & Pension	7,799	7,428	7,284	7,288	7,537	13,011
7230 · Employee Insurance	13,487	12,311	12,199	21,428	34,410	32,384
7310 · Payroll Taxes	9,950	6,888	6,722	5,670	10,236	11,272
7315 · Workers' Compensation	5,108	3,850	6,032	2,756	5,873	5,639
<b>Total 7200 · Employee Benefits &amp; Pyrl Tax</b>	<b>36,345</b>	<b>30,477</b>	<b>32,237</b>	<b>37,142</b>	<b>58,056</b>	<b>62,306</b>
7400 · Staff Travel, Meals & Other Exp						
7425 · Staff Meals	450	66	450	95	448	914
7430 · Continuing Education	100	545	100	50	45	1,985
7435 · Vehicle Gas/Oil	2,069	1,774	1,469	791	2,139	4,067
7400 · Staff Travel, Meals & Other Exp	750	286	300	50	1,750	3,409
<b>Total 7400 · Staff Travel, Meals &amp; Other Exp</b>	<b>3,369</b>	<b>2,671</b>	<b>2,319</b>	<b>986</b>	<b>4,382</b>	<b>10,375</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>182,984</b>	<b>123,682</b>	<b>122,429</b>	<b>112,251</b>	<b>213,405</b>	<b>224,862</b>
<b>7600 · Camps/Programs - Direct Costs</b>						
7620 · Food Costs - Camps/Programs	50,320	27,566	18,146	4,523	43,191	55,637
7630 · Operating Supplies	7,140	4,466	2,084	990	5,109	9,751
7640 · T-Shirt/Materials Purchase Cost	6,500	4,235	2,000	0	6,914	3,026
7650 · Program Costs/Supplies	2,000	788	1,000	759	3,301	1,687
7660 · Program Professional Fees	0	0	0	2,250	150	0
7670 · Sales Tax Expense	15,886	4,904	5,439	2,685	15,227	12,614
<b>Total 7600 · Camps/Programs - Direct Costs</b>	<b>81,846</b>	<b>41,959</b>	<b>28,669</b>	<b>11,207</b>	<b>73,892</b>	<b>82,715</b>
7700 · Repairs & Maintenance						
7711 · Facility repair & maint.	22,815	29,704	8,000	9,656	16,775	13,308
7712 · Equipment repair & maint.	1,200	5,451	1,200	1,610	1,956	5,299
7713 · Vehicles repair & maint.	1,000	2,503	1,000	2,746	942	1,518
7714 · Small Tools/Eqmt/Furnishings	500	955	350	285	464	394
7716 · Water Testing Fees	400	470	350	950	600	380
7715 · Forestry Work	0	1,397	0	0	5,209	2,800
<b>Total 7700 · Repairs &amp; Maintenance</b>	<b>25,915</b>	<b>40,480</b>	<b>10,900</b>	<b>15,247</b>	<b>25,946</b>	<b>23,699</b>
7720 · Utilities						
7721 · Gas, Oil, Propane	7,032	5,039	4,932	4,501	6,075	7,447
7722 · Water, Sewer, Garbage	1,700	1,603	1,500	1,575	3,990	1,458
7723 · Electric	25,619	21,116	16,619	16,369	20,558	24,997
<b>Total 7720 · Utilities</b>	<b>34,351</b>	<b>27,758</b>	<b>23,051</b>	<b>22,445</b>	<b>30,623</b>	<b>33,902</b>

**Pacific Northwest Conference of the United Church of Christ  
N-Sid-Sen FY23 Budget**

<u>N-Sid-Sen P &amp; L</u>	FY 2023 Budget	FY 22 Est/ Actuals	FY22 Budget	FY21 Actuals	FY20 Actuals	FY19 Actuals
<b>8000 · Administrative Expenses</b>						
<b>8100 · Office Operating Expenses</b>						
8120 · Office Supplies	578	1,009	578	888	513	202
8130 · Telephone & Internet	4,938	5,021	4,138	4,196	3,970	3,691
8140 · Postage & Shipping	346	431	346	500	226	217
8150 · Equipment Leasing	2,051	2,264	1,692	1,745	1,834	3,266
8160 · Copies Expense	156	116	106	86	212	28
<b>Total 8100 · Office Operating Expenses</b>	<b>8,069</b>	<b>8,841</b>	<b>6,860</b>	<b>7,415</b>	<b>6,755</b>	<b>7,404</b>
<b>8200 · Professional Fees</b>						
8210 · Legal Services	0	0	0	0	2,774	6,994
<b>Total 8200 · Professional Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,774</b>	<b>6,994</b>
<b>8500 · Other Operating Expenses</b>						
8510 · Advertising & Promotion	0	0	500	0	1,030	3,520
8515 · Insurance (Property & Liab)	34,854	31,054	29,134	25,029	20,523	20,072
8516 · Insurance (Auto)	4,563	4,454	4,300	4,051	4,436	4,240
8525 · Licenses & Permits	957	314	457	305	464	1,229
8530 · Membershp Fees	899	449	899	1,073	535	335
8535 · Bank Charges & Payroll Fees	5,774	4,132	1,884	2,595	2,993	6,370
8540 · Property Tax	500	8,006	7,861	13,710	13,710	0
8590 · Miscellaneous Expense	472	897	472	1,560	397	168
<b>Total 8500 · Other Operating Expenses</b>	<b>48,019</b>	<b>49,306</b>	<b>45,507</b>	<b>48,323</b>	<b>44,088</b>	<b>35,934</b>
<b>Total 8000 · Administrative Expenses</b>	<b>56,088</b>	<b>58,147</b>	<b>52,367</b>	<b>55,738</b>	<b>53,617</b>	<b>50,332</b>
<b>Total Expense</b>	<b>381,184</b>	<b>292,026</b>	<b>237,416</b>	<b>216,888</b>	<b>397,483</b>	<b>415,510</b>
<b>Net Ordinary Income excl. depreciation</b>	<b>18,316</b>	<b>-50,421</b>	<b>-12,079</b>	<b>-19,047</b>	<b>-11,833</b>	<b>16,583</b>
<b><u>Other Income/Expense</u></b>						
<b><u>Other Income</u></b>						
8996 · PPP Loan Forgiveness	0	34,147	0	0	0	0
<b><u>Transfers to/ From Other Funds</u></b>						
9015 · From Pentecost Fund	0	0	0	100,000	0	0
9030 · From Other Funds (conf support)	12,000	12,000	12,000	12,433	12,000	1,495
9530 · To Other Funds	0	0	0	0	3,821	0
9585 · To Other Funds (acct chg from conf)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	0
9590 · (To)/From (cap ex reserve)	(18,316)	16,274	12,079	(81,386)	8,012	(18,078)
<b>Total Other Income/Expense</b>	<b>(18,316)</b>	<b>50,421</b>	<b>12,079</b>	<b>19,047</b>	<b>11,833</b>	<b>(16,583)</b>
<b>Net Income excluding depreciation</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Pacific Northwest Conference of the United Church of Christ  
Pilgrim Firs FY23 Budget**

<u>Pilgrim Firs P &amp; L</u>	FY 22		FY 22 Budget	FY21 Actuals	FY20 Actuals	FY19 Actuals
	FY 23 Budget	Est/Actual				
<b>Income</b>						
<b>4100 · Camp Fees</b>						
4120 · Summer Camping	1,000	0	1,000	0	4,934	21,154
4130 · Retreats (UCC)	61,303	12,936	21,925	0	94,246	86,533
4140 · Retreats (Other Groups)	562,700	199,210	262,575	331,602	520,161	474,145
4141 · Musicians at Camp		32,493				
4142 · SAM Camp		33,850				
4150 · Sale of Goods/Services	900	340	900	0	869	212
4190 · Other Operating Income	7,920	7,920	7,200	7,320	7,200	7,200
5200 · Friends of PF Contributions	15,800	41,178	4,200	17,021	19,047	7,697
5204 · CLCT	0	430	75,000	103,139	3,600	0
5800 · Miscellaneous Income	600	14	600	1,706	721	31,447
<b>Total Income</b>	<b>650,223</b>	<b>328,371</b>	<b>373,400</b>	<b>460,788</b>	<b>650,778</b>	<b>628,388</b>
<b>Expense</b>						
<b>7100 · Salaries &amp; Wages</b>						
7140 · Camp Management	63,050	61,248	61,249	61,544	60,044	58,125
7145 · Camp Staff-Sal	117,200	65,987	38,142	53,066	74,227	103,598
7145 · Camp Staff- Hrly	75,834	34,711	44,400	39,436	63,489	42,881
7160 · Contract Labor	2,400	3,704	2,400	2,440	0	0
<b>Total 7100 · Salaries &amp; Wages</b>	<b>258,485</b>	<b>165,650</b>	<b>146,191</b>	<b>156,486</b>	<b>197,760</b>	<b>204,604</b>
<b>7200 · Employee Benefits &amp; Payroll Tax</b>						
7210 · Employee Retirement & Pension	18,547	21,122	20,123	21,364	24,973	29,075
7230 · Employee Insurance	66,346	47,836	43,730	45,048	44,379	39,100
7310 · Payroll Taxes	19,590	12,686	11,000	11,782	15,138	15,655
7315 · Workers' Compensation	3,592	3,671	3,592	3,390	5,104	5,123
<b>Total 7200 · Employee Benefits &amp; Payroll Tax</b>	<b>108,076</b>	<b>85,314</b>	<b>78,445</b>	<b>81,584</b>	<b>89,594</b>	<b>88,953</b>
<b>7400 · Staff Travel, Meals &amp; Other Exp</b>						
7415 · Travel & Mileage Reimb		0	0	0	0	0
7425 · Staff Meals	1,076	586	1,076	1,139	3,230	3,515
7430 · Continuing Education	97	92	97	97	1,069	2,945
7435 · Vehicle Gas/Oil	2,051	1,636	1,701	1,129	2,128	2,093
7400 · Staff Travel, Meals & Other Exp	1,000	57	0	-18	3,236	2,706
<b>Total 7400 · Staff Travel, Meals &amp; Other Exp</b>	<b>4,224</b>	<b>2,371</b>	<b>2,874</b>	<b>2,347</b>	<b>9,663</b>	<b>11,259</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>370,784</b>	<b>253,335</b>	<b>227,510</b>	<b>240,417</b>	<b>297,017</b>	<b>304,816</b>
<b>7600 · Camps/Programs - Direct Costs</b>						
7620 · Food Costs - Camps/Programs	149,977	79,742	57,080	54,571	118,140	110,944
7630 · Operating Supplies	18,747	8,773	8,562	7,265	15,467	19,268
7640 · T-Shirt/Materials Purchase Cost	5,000	0	2,000	0	4,084	4,659
7650 · Program Costs/Supplies	6,249	1,350	2,854	760	6,293	8,024
7660 · Program Prof. (kaleidoscope)	3,250	35,920	1,250	2,250	5,550	4,735
<b>Total 7600 · Camps/Programs - Direct Costs</b>	<b>183,223</b>	<b>125,785</b>	<b>71,746</b>	<b>64,846</b>	<b>149,534</b>	<b>147,630</b>
<b>7700 · Repairs &amp; Maintenance</b>						
7711 · Facility repair & maint.	29,900	24,989	30,200	34,562	25,751	42,545
7712 · Equipment repair & maint.	7,200	6,887	7,200	9,193	12,460	6,353
7713 · Vehicles repair & maint.	250	929	2,500	1,534	976	5,959
7716 · Water Systems Fees	2,868	6,156	406	2,900	356	932
7714 · Small Tools/Eqmt/Furnishings	0	200	300	936	98	2,385
<b>Total 7700 · Repairs &amp; Maintenance</b>	<b>40,218</b>	<b>39,161</b>	<b>40,606</b>	<b>49,125</b>	<b>39,641</b>	<b>58,174</b>
<b>7720 · Utilities</b>						
7721 · Gas, Oil, Propane	2,028	2,206	2,028	1,207	2,277	1,982
7722 · Water, Sewer, Garbage	7,513	5,968	7,513	5,334	6,026	5,612
7723 · Electric	31,276	32,937	29,276	30,136	30,940	31,262
<b>Total 7720 · Utilities</b>	<b>40,817</b>	<b>41,111</b>	<b>38,817</b>	<b>36,677</b>	<b>39,243</b>	<b>38,856</b>

**Pacific Northwest Conference of the United Church of Christ  
Pilgrim Firs FY23 Budget**

<u>Pilgrim Firs P &amp; L</u>	FY 22		FY 22 Budget	FY21 Actuals	FY20 Actuals	FY19 Actuals						
	FY 23 Budget	Est/Actual										
<b>8000 · Administrative Expenses</b>												
<b>8100 · Office Operating Expenses</b>												
8120 · Office Supplies	2,446	2,612	1,446	3,322	3,191	1,936						
8130 · Telephone & Internet	8,581	8,876	8,581	9,512	9,625	8,351						
8140 · Postage & Shipping	800	222	800	787	169	130						
8150 · Equipment Leasing	0	275	0	0	0	0						
8160 · Copies Expense	0	0	0	0	0	0						
<b>Total 8100 · Office Operating Expenses</b>	<b>11,827</b>	<b>11,985</b>	<b>10,827</b>	<b>13,621</b>	<b>12,985</b>	<b>10,417</b>						
<b>8500 · Other Operating Expenses</b>												
8505 · Help Wanted Advertising	0	0	0	0	0	0						
8510 · Advertising & Promotion	0	0	0	0	0	689						
8515 · Insurance (Property & Liab)	34,854	31,052	28,984	25,030	20,524	20,075						
8516 · Insurance (Auto)	4,563	4,454	4,450	3,478	4,236	4,478						
8525 · Licenses & Permits	3,119	3,165	1,532	2,002	1,744	1,198						
8530 · Membership Fees	300	300	300	229	779	0						
8535 · Bank Charges & Payroll Fees	1,499	1,195	824	840	1,444	1,881						
8540 · Sewer Tax	3,350	3,350	975	4,275	1,169	1,905						
8560 · Sabbatical Support	0	4,998	10,000									
8590 · Miscellaneous Expense	225	519	225	312	1,527	3,538						
<b>Total 8500 · Other Operating Expenses</b>	<b>47,910</b>	<b>49,033</b>	<b>47,290</b>	<b>36,166</b>	<b>31,423</b>	<b>33,764</b>						
<b>Total 8000 · Administrative Expenses</b>	<b>59,737</b>	<b>61,018</b>	<b>58,117</b>	<b>49,787</b>	<b>44,408</b>	<b>44,181</b>						
<b>Total Expense</b>	<b>694,780</b>	<b>520,410</b>	<b>436,796</b>	<b>440,852</b>	<b>569,843</b>	<b>593,657</b>						
<b>Net Ordinary Income excl. depreciation</b>	<b>(44,557)</b>	<b>(192,039)</b>	<b>(63,396)</b>	<b>19,936</b>	<b>80,935</b>	<b>34,731</b>						
<b><u>Other Income/Expense</u></b>												
<b><u>Other Income</u></b>												
8996 · PPP Loan Forgiveness	\$	63,398										
<b><u>Transfers To/From From Other Funds</u></b>												
9015 · From PentecostFund	\$	-	\$	-	\$	100,000	\$	-	\$	-		
9030 · From Other Funds (conf support)	\$	12,000	\$	12,000	\$	12,000	\$	12,433	\$	12,000	\$	-
9530 · To Other Funds (Roof Deficit)	\$	-	\$	-	\$	-	\$	(12,158)	\$	(12,158)		
9585 · To Other Funds (acct chg from conf)	\$	(12,000)	\$	(12,000)	\$	(12,000)	\$	(12,000)	\$	(12,000)	\$	-
9590 · To/From Internal Funds (Cap Ex Reserve)	\$	44,557	\$	128,641	\$	63,396	\$	(120,371)	\$	(68,777)	\$	(22,570)
<b>Total Other Income/Expense</b>	<b>44,557</b>	<b>192,039</b>	<b>63,396</b>	<b>(19,938)</b>	<b>(80,935)</b>	<b>(34,728)</b>						
<b>Net Income excluding depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>0</b>	<b>3</b>						

**Pacific Northwest Conference - United Church of Christ**  
**Profit & Loss - All Funds**  
**YTD FY 2022**

P & L YTD thru Feb. 2022	CONFERENCE MINISTRIES	SPECIAL OFFERING FUNDS	UNITED CHURCH INVESTMENTS	CHURCH DEVELOPMENT FUNDS	PILGRIM FIRS	N SID SEN	ALL OTHER	FYTD Feb. 2022
<b>Income</b>								
Summer Camp Programs						56,216	750	56,966
Retreats (UCC)					6,811	3,273		10,084
Retreats (Other Groups)					195,552	59,396		254,948
Sale of Goods/ Svcs					40	3,664		3,704
Other Income	686				5,954			6,640
Our Church's Wider Mission	318,940							318,940
Giving Tuesday	17,145							17,145
Camp Changing Lives					430	1,330		1,760
Friends of & Other Contrib.	22,678	91,108			49,828	40,534	24,376	229,775
Fellowship Dues	20,318							20,318
PNC Program Fees	50						11,310	11,360
Investment income	3,577		20,764	5,315	226	226	3,743	33,851
<b>Total Income from Operations</b>	<b>383,394</b>	<b>91,108</b>	<b>20,764</b>	<b>5,315</b>	<b>258,841</b>	<b>164,639</b>	<b>40,179</b>	<b>965,491</b>
<b>Expense</b>								
Staff Salaries	212,012				124,978	71,762		408,752
Staff Benefits	73,930				66,959	23,365		164,254
Travel & Misc Empl Costs	6,752				2,072	2,521		11,345
Camps/Programs/ Direct Costs	0				73,650	27,017	10,494	111,161
Leadership Support	351							351
OCWM/Special Offgs to Nat'l	89,669	85,274		(113)				174,830
Mission Support	4,521	160				50	32,297	37,028
Office Operating Expenses	14,765				9,755	7,065		31,585
Professional Fees	6,947							6,947
Repair & Maintenance	0				29,209	20,181		49,390
Utilities	0				31,615	18,710		50,325
Depr, Ins & Other Oper. Exp.	20,948	21		425	36,151	38,382	1,110	97,037
<b>Total Expenses</b>	<b>429,895</b>	<b>85,455</b>	<b>0</b>	<b>312</b>	<b>374,389</b>	<b>209,053</b>	<b>43,901</b>	<b>1,143,005</b>
<b>Incr/(Decr) from Oper. Activity</b>	<b>(46,501)</b>	<b>5,653</b>	<b>20,764</b>	<b>5,003</b>	<b>(115,548)</b>	<b>(44,414)</b>	<b>(3,722)</b>	<b>(177,514)</b>
<b>Non-operating revenues and support</b>								
Realized gain (loss) on investments								0
Unrealized gain (loss) on investments	(6,621)		(115,975)	(29,674)	(1,261)	(1,261)	(18,253)	(173,045)
<b>Increase (decrease) from non-operating revenues and support</b>	<b>(6,621)</b>		<b>(115,975)</b>	<b>(29,674)</b>	<b>(1,261)</b>	<b>(1,261)</b>	<b>(18,253)</b>	<b>(173,045)</b>
<b>Fund Transfers In</b>								
From Church Devel Fund	37,499			(37,499)				0
From Pentecost Fund	10,359		(10,359)					0
4% Draw								0
From Various Funds	25,916		(20,157)	(5,759)				0
Conf Subsidy For Acct Support	(18,000)				9,000	9,000		0
<b>Total Fund Transfer In</b>	<b>55,774</b>	<b>0</b>	<b>(30,516)</b>	<b>(43,258)</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>0</b>
<b>Fund Transfers (Out)</b>								
Transfer to Anti-Racism Fund	(37,503)						37,503	0
To Other Funds	18,000	(5,303)	(1,160)	5,303	(9,000)	(9,000)	1,160	0
To Camp Funds			(57,827)		31,627	26,200		0
<b>Total Fund Transfer Out</b>	<b>(19,503)</b>	<b>(5,303)</b>	<b>(58,987)</b>	<b>5,303</b>	<b>22,627</b>	<b>17,200</b>	<b>38,663</b>	<b>0</b>
<b>Net Fund Transfers In/ (Out)</b>	<b>36,271</b>	<b>(5,303)</b>	<b>(89,503)</b>	<b>(37,955)</b>	<b>31,627</b>	<b>26,200</b>	<b>38,663</b>	<b>0</b>
<b>Fund Balance Beginning FY</b>	<b>213,210</b>	<b>154</b>	<b>2,590,927</b>	<b>811,462</b>	<b>1,236,610</b>	<b>1,101,552</b>	<b>646,556</b>	<b>6,600,471</b>
Incr/(Decr) from Oper. Activity	(46,501)	5,653	20,764	5,003	(115,548)	(44,414)	(3,722)	(177,514)
Incr/(Decr) from Non-Oper. Activity	(6,621)	0	(115,975)	(29,674)	(1,261)	(1,261)	(18,253)	(173,045)
Net Fund Transfers In/ (Out)	36,271	(5,303)	(89,503)	(37,955)	31,627	26,200	38,663	0
<b>Fund Balance Ending</b>	<b>196,359</b>	<b>504</b>	<b>2,406,213</b>	<b>748,836</b>	<b>1,151,428</b>	<b>1,082,077</b>	<b>663,244</b>	<b>6,249,912</b>

**Pacific Northwest Conference - United Church of Christ  
Total Conference Balance Sheet**

Balance Sheet -as of Feb. 28, 2022	As of May 31, 2020	As of May 31, 2021	As of Dec. 31, 2021	As of Jan. 31, 2022	As of Feb. 28, 2022
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings/CD	583,807	758,804	666,648	605,171	523,772
Accounts Receivable	4,539	46,492	29,077	9,823	29,967
<b>Other Current Assets</b>					
Prepaid Expenses	15,687	13,029	6,825	9,442	8,815
<b>United Church Funds</b>					
Pentecost Fund	656,394	780,981	804,938	769,390	753,182
Share in Tomorrow	623,603	759,406	782,702	748,135	732,375
General Reserves	194,862	152,705	157,390	150,439	147,270
Waggoner Fund	120,938	326,501	339,248	324,266	317,435
General Endowment	173,851	211,687	218,205	208,568	204,175
Church Development Funds	585,473	684,362	705,356	674,205	660,003
IAF Endowment Fund	165,423	201,467	207,648	198,477	194,296
IAF Quasi Endowment	131,566	164,068	169,557	161,643	158,069
Feather Memorial Endowment	5,286	6,660	6,865	6,561	6,423
Cannon Fund	97,903	121,810	125,547	120,003	117,475
Markham Fund	77,476	100,635	103,722	99,141	97,053
Make a Difference	263,745	332,290	342,484	327,359	320,463
Smith Children's Endowment	81,621	99,379	102,427	97,904	95,841
Seminarian Scholarships	5,124	7,226	7,447	7,118	6,968
Camp Reserves		58,168	59,953	57,305	56,098
Campership Funds	27,003	38,394	39,571	37,824	37,027
<b>Total United Church Funds</b>	<b>3,210,268</b>	<b>4,045,739</b>	<b>4,173,058</b>	<b>3,988,338</b>	<b>3,904,153</b>
Notes Receivable	40,900	39,950	39,600	39,550	39,500
<b>Total Other Current Assets</b>	<b>3,266,855</b>	<b>4,098,718</b>	<b>4,219,483</b>	<b>4,037,330</b>	<b>3,952,468</b>
<b>Total Current Assets</b>	<b>3,855,201</b>	<b>4,904,014</b>	<b>4,915,208</b>	<b>4,652,324</b>	<b>4,506,207</b>
<b>Fixed Assets</b>					
N-Sid-Sen Assets	982,900	963,832	982,079	982,079	982,079
Pilgrim Firs Assets	997,731	967,472	973,440	973,440	973,440
Conference Office Assets	5,375	1,075	1,075	1,075	1,075
<b>Total Fixed Assets</b>	<b>1,986,006</b>	<b>1,932,379</b>	<b>1,956,594</b>	<b>1,956,594</b>	<b>1,956,594</b>
<b>TOTAL ASSETS</b>	<b>5,841,207</b>	<b>6,836,393</b>	<b>6,871,802</b>	<b>6,608,918</b>	<b>6,462,801</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	39,747	16,005	72,500	60,665	30,168
Notes Payable - PPP Loan#1	113,257	0	0	0	0
Notes Payable - PPP Loan#2		127,984	127,984	127,984	127,984
<b>Other Current Liabilities</b>					
Payroll Liabilities	2,290	5,708	6,213	834	6,031
Def Inc, Accruals & Adv Deposits	164,501	86,277	46,542	44,646	48,848
<b>Total Other Current Liabilities</b>	<b>166,791</b>	<b>91,985</b>	<b>52,755</b>	<b>45,480</b>	<b>54,879</b>
<b>Total Current Liabilities</b>	<b>319,795</b>	<b>235,974</b>	<b>253,239</b>	<b>234,129</b>	<b>213,031</b>
<b>Total Liabilities</b>	<b>319,795</b>	<b>235,974</b>	<b>253,239</b>	<b>234,129</b>	<b>213,031</b>
<b>Equity</b>					
Perm Restricted Net Assets	693,516	693,516	693,516	693,516	693,516
Temp Restricted Net Assets	964,064	964,064	964,064	964,064	964,064
Invested in Fixed Assets	2,007,364	2,007,364	2,007,364	2,007,364	2,007,364
Unrestricted, Board Designated	232,690	232,690	232,690	232,690	232,690
Unrestricted Net Assets	1,435,885	1,623,778	2,702,784	2,702,784	2,702,694
Net Income	187,893	1,079,007	18,145	(225,629)	(350,558)
<b>Total Equity</b>	<b>5,521,412</b>	<b>6,600,419</b>	<b>6,618,563</b>	<b>6,374,789</b>	<b>6,249,770</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,841,207</b>	<b>6,836,393</b>	<b>6,871,802</b>	<b>6,608,918</b>	<b>6,462,801</b>

**Pacific Northwest Conference of the UCC  
Net Asset (Fund) Balances**

Net Asset Fund Balances- thru Feb. 2022	Balance as of May 2020	Balance as of May 2021	Balance as of Dec. 2021	Balance as of Jan. 2022	Balance as of Feb. 2022
<b><u>Conference Ministries Funds</u></b>					
Gen'l Operations Fund	1	1	(30,519)	(10,216)	(8,625)
Conference Property (auto)	5,375	1,075	1,075	1,075	1,075
<b><u>Conf. Reserve funds</u></b>					
Carryover Reserves	82,762	200,303	204,987	195,157	191,988
Conf Ministries Reserve	-				
Legal Fee Reserve	9,539	9,539	9,539	9,539	9,539
Sabbatical Reserve	1,400	1,400	1,400	1,400	1,400
Dividends from SIT-Conf Ofc	348	841	841	841	841
<b>Total Conf. Reserve Funds</b>	<b>94,049</b>	<b>212,083</b>	<b>216,767</b>	<b>206,937</b>	<b>203,768</b>
<b>Total Conference Ministries Funds</b>	<b>99,425</b>	<b>213,159</b>	<b>187,323</b>	<b>197,796</b>	<b>196,218</b>
<b><u>Special Offerings Funds</u></b>					
<b>Total Special Offerings Funds</b>	<b>138</b>	<b>154</b>		<b>237</b>	<b>504</b>
<b><u>Investment Funds</u></b>					
Endowments Principle	694,457	694,457	694,457	694,457	694,457
<b><u>Other Investments</u></b>					
Cannon Endowment-Earnings	0	-	-	-	-
Cannon Endowment-Spendable	97,903	121,464	124,041	118,496	115,968
General Endowment-Earnings	93,415	131,252	137,769	125,253	120,859
Make a Difference-Earnings	65,366	124,488	134,682	113,797	106,901
Make a Diff-Spendable	77,155	86,578	86,578	86,578	86,578
Smith Children's-Earnings	4,179	25,167	28,215	23,692	21,629
Share in Tomorrow-Earnings	354,967	490,770	514,066	473,741	457,981
IAF Endowment-Earnings	22,723	58,768	64,948	55,778	51,597
IAF Quasi Endowment	131,566	164,068	169,557	161,643	158,069
Pentecost Fund	656,395	693,915	709,816	667,357	592,172
<b>Total Other Investments</b>	<b>1,503,669</b>	<b>1,896,470</b>	<b>1,969,672</b>	<b>1,826,335</b>	<b>1,711,754</b>
<b>Total Investment Funds</b>	<b>2,198,126</b>	<b>2,590,927</b>	<b>2,664,129</b>	<b>2,520,792</b>	<b>2,406,211</b>
<b><u>CHURCH DEVELOPMENT</u></b>					
Strengthen the Church-Local	20,915	21,858	24,138	24,138	24,197
Church Development Projects	249,158	349,991	344,410	303,335	285,025
Church Dvlpmnt Spokane Area	66,699	66,699	66,699	66,699	66,699
Church Dvlpmnt Tacoma Area	61,454	61,454	61,454	61,454	61,454
New Church Dvlpmnt Land	182,396	193,491	193,491	193,491	193,491
New Church Dvlpmnt Ldrshp	62,968	67,652	67,652	67,652	67,652
<b>Sub-Total CHURCH DEVEL.</b>	<b>643,590</b>	<b>761,145</b>	<b>757,844</b>	<b>716,769</b>	<b>698,518</b>
Solidarity Fund		50,317	50,317	50,317	50,317
<b>Total CHURCH DEVEL incl Solidarity Fund</b>	<b>643,590</b>	<b>811,462</b>	<b>808,161</b>	<b>767,086</b>	<b>748,835</b>

**Pacific Northwest Conference of the UCC  
Net Asset (Fund) Balances**

Net Asset Fund Balances- thru Feb. 2022	Balance as of May 2020	Balance as of May 2021	Balance as of Dec. 2021	Balance as of Jan. 2022	Balance as of Feb. 2022
<b><u>PILGRIM FIRS</u></b>					
Camp Operations-PF	0	-	(79,172)	(99,893)	(125,274)
Deering Grants	1,000	1,000	1,000	1,000	1,000
PF Camp Reserves	142,357	267,238	271,664	270,340	301,363
Discretionary Fund-PF	900	900	900	900	900
Sub-total PILGRIM FIRS Operations	144,257	269,138	194,392	172,347	177,989
Pilgrim Firs Property	997,731	967,472	973,439	973,439	973,439
<b>Total PILGRIM FIRS Fund</b>	<b>1,141,988</b>	<b>1,236,610</b>	<b>1,167,831</b>	<b>1,145,786</b>	<b>1,151,428</b>
<b><u>N SID SEN</u></b>					
Ttl Camp Operations-NSS	-	-	(83,757)	(92,265)	(100,344)
Suumer Camps	0	0	53,972	54,541	54,894
Power Boat Maintenance	85	285	285	285	285
Deering Grants	208	1,208	1,208	1,208	1,208
NSS Camp Reserves	68,117	141,135	142,027	140,703	166,300
Clergy Camperships	0	-	811	811	811
Transportation Fund	1,380	1,380	1,379	1,379	1,379
Sub-total N SID SEN Operations	69,790	144,008	115,925	106,662	124,533
N Sid Sen Property	982,695	957,544	957,544	957,544	957,544
<b>Total N SID SEN Fund</b>	<b>1,052,485</b>	<b>1,101,552</b>	<b>1,073,469</b>	<b>1,064,206</b>	<b>1,082,077</b>
<b><u>OTHER FUNDS</u></b>					
Anti-Racism Fund	0	5,068	34,222	38,389	42,556
Boundary Training Fund	6,580	6,580	6,580	6,580	6,580
Members In Discernment Fund	4,171	6,640	6,755	6,576	6,426
Conf Min Emergency Fund	10,194	9,004	7,227	7,227	6,527
Waggoner Fund	120,951	326,514	339,261	324,279	317,448
Communities of Practice	11,673	16,280	24,508	17,492	17,492
Insurance Assistance Fund	72,296	85,567	105,815	91,633	83,383
Global Ministries Funds	82,574	101,895	104,983	100,402	98,314
Campership Funds	31,502	39,794	40,429	38,681	37,531
Annual Meeting Fund	5,669	10,721	9,165	9,225	9,225
<b><u>All Other Funds</u></b>					
Misc All Other Funds	40,050	38,493	38,704	38,402	39,014
<b>TOTAL Net Assets</b>	<b>5,521,412</b>	<b>6,600,420</b>	<b>6,618,562</b>	<b>6,374,789</b>	<b>6,249,769</b>



**As recommended by the PNC Board of Directors, the proposed motion:**

- To accept the financial reports as presented
- To accept the proposed 2022-2023 expense budgets as presented:
  - Conference Ministries: \$669,115
  - Camp N-Sid-Sen: \$381,184 and
  - Pilgrim Firs Camp and Conference Ctr.: \$694,780
- To accept the proposed capital budgets:
  - Pilgrim Firs Camp & Conference Ctr.: \$75,500
  - Camp N-Sid-Sen: \$35,500