



# **Annual Meeting 2021**

**FY 22 Budgets & Financial Reports-Post AM**

Pacific Northwest Conference  
of the United Church of Christ

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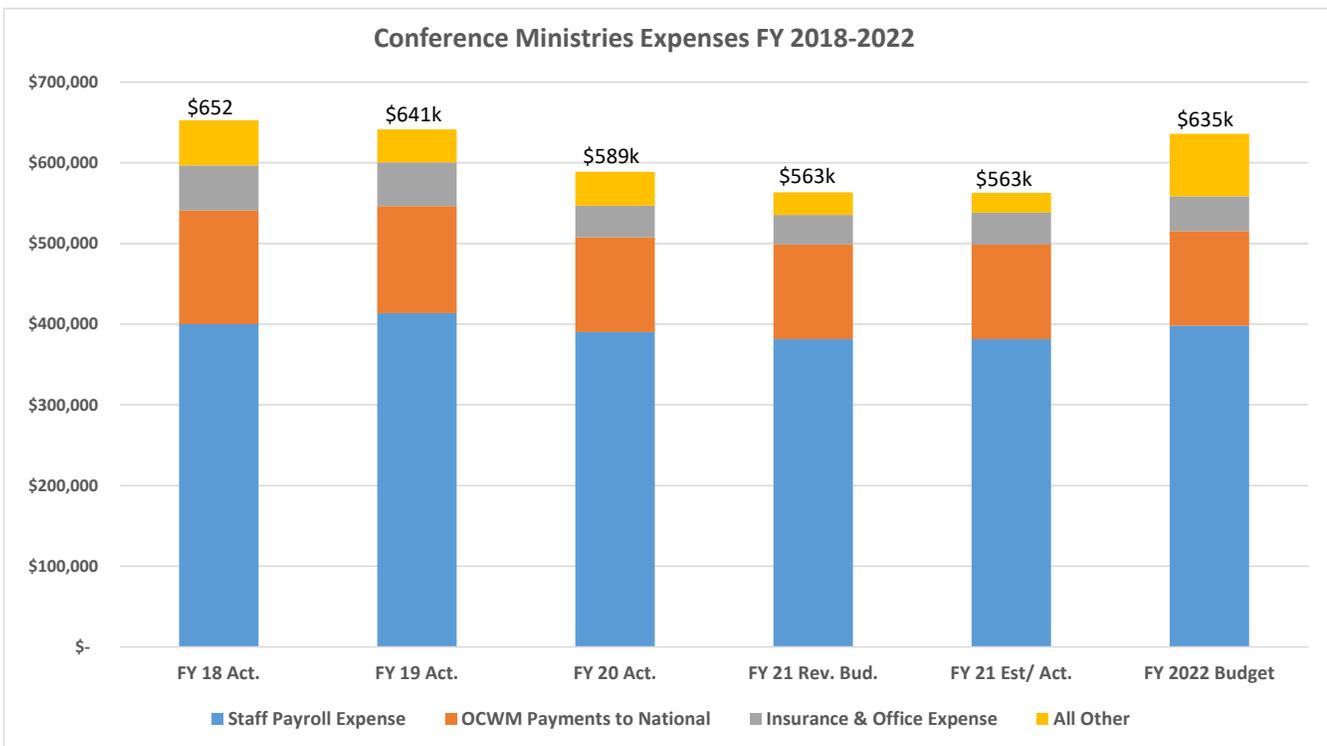
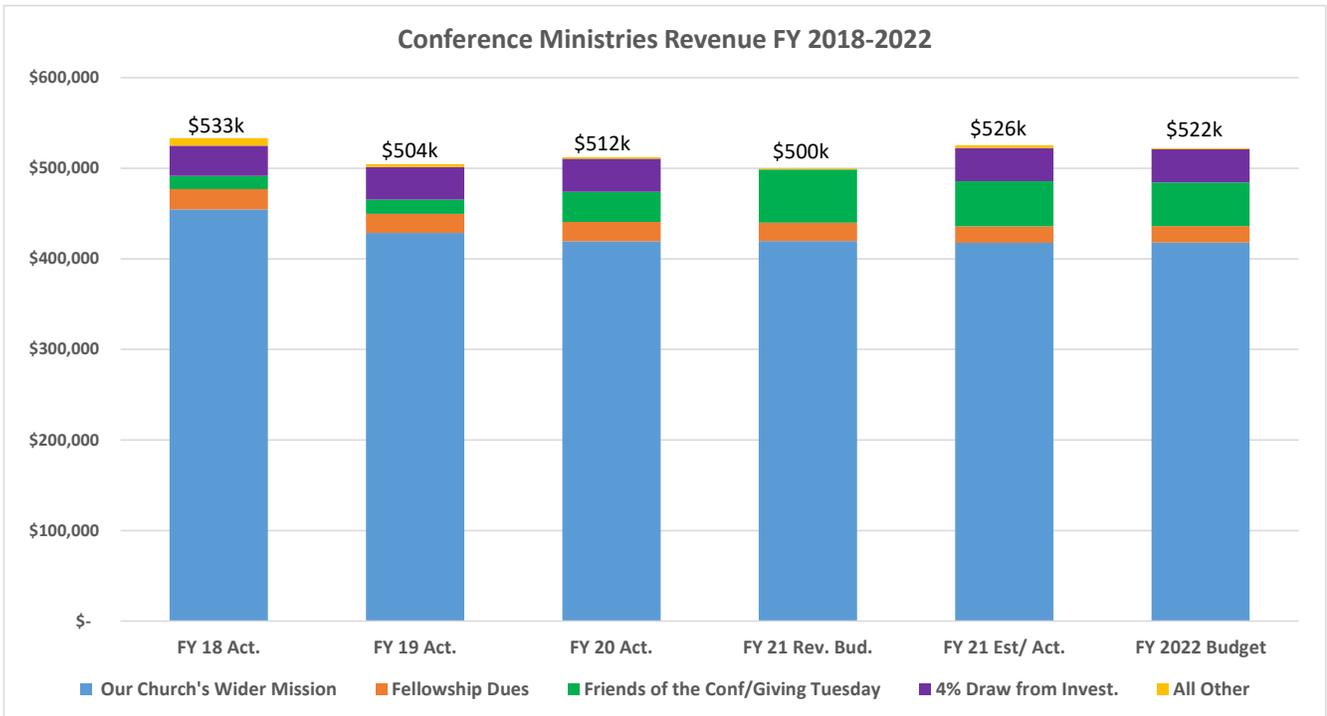
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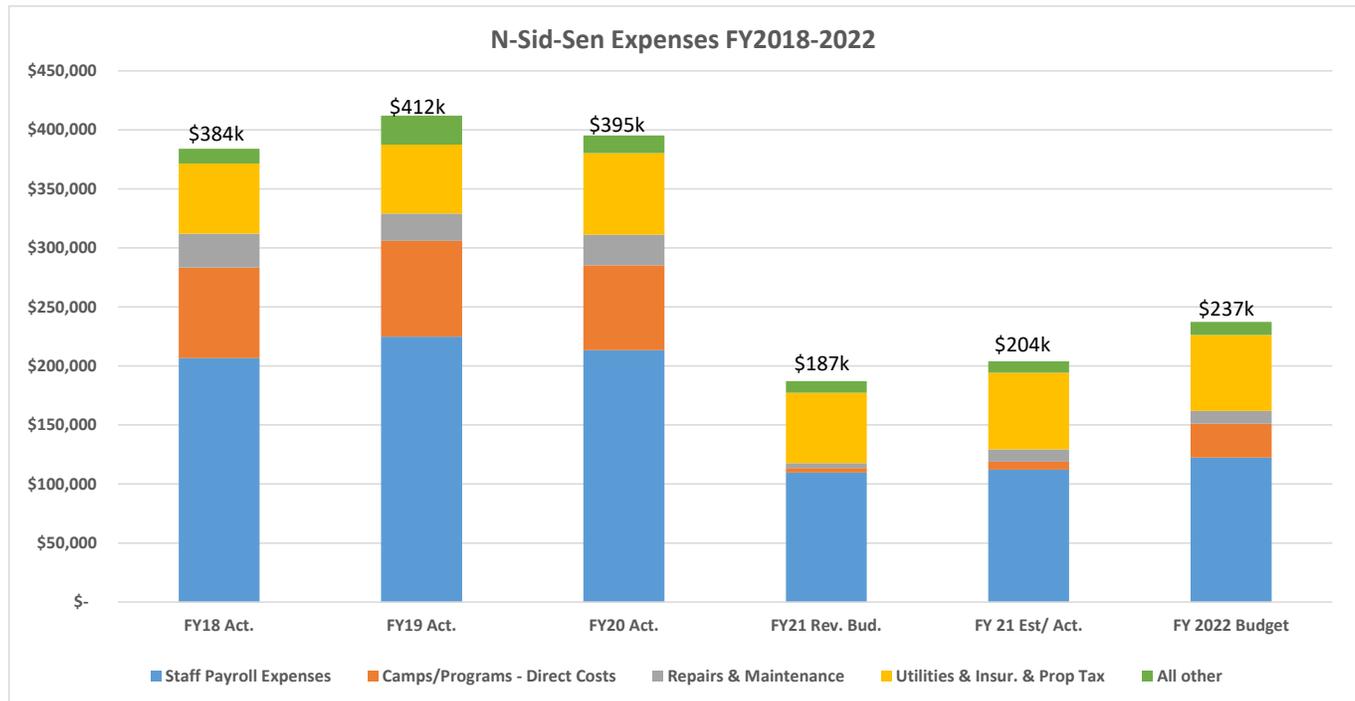
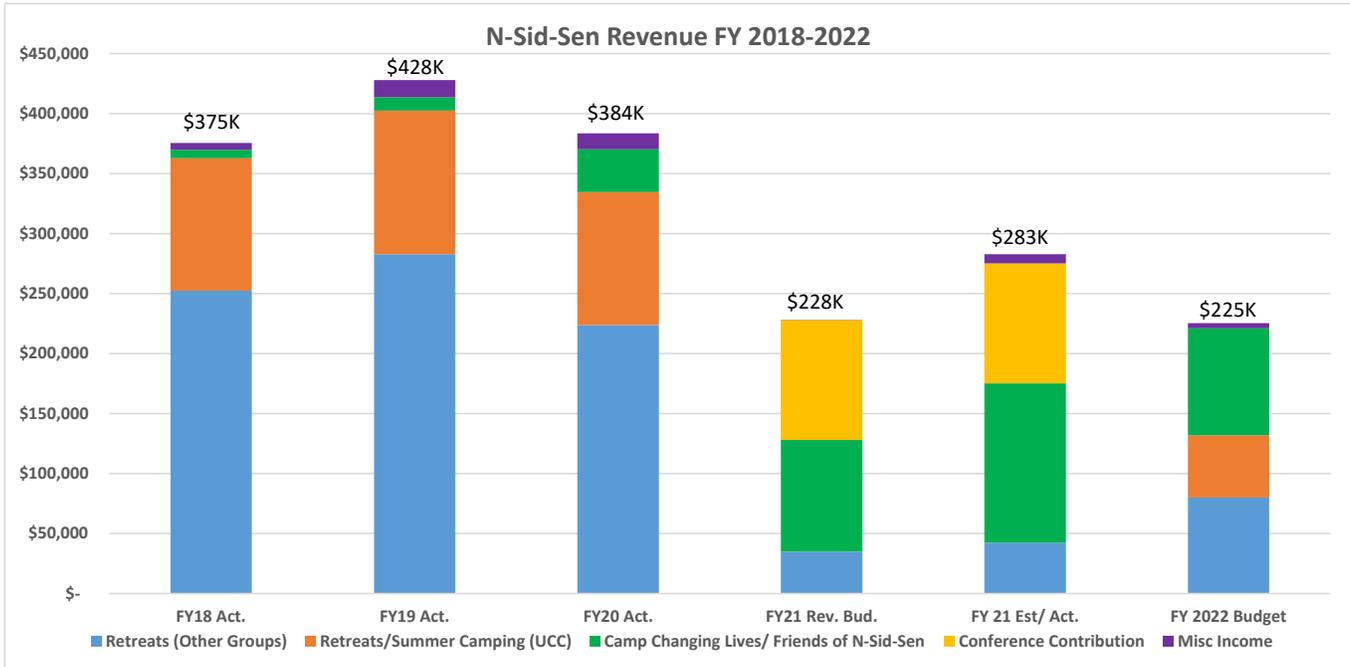
## Conference Ministries Post AM Budget FY 2022



#### Assumptions

- OCWM dollars are budgeted at approximately the same levels as FY2021. Also 28% of OCWM will continue to be sent to National.
- A 2% COLA increase has been budgeted for FY22 for all employees.
- Employee health insurance is budgeted to increase 5% in Jan 2021 and Jan 2022 based on Pension Board rates
- Practice of limited employee travel will continue in FY 2022.
- Property insurance increased 38% in Jan 2021 reflecting premium increases from the UCC Insurance Board. Smaller increase budgeted for Jan 2022.
- **\$52,000 has been budgeted in FY22 for an advisory committee on racism reflecting the conference focus on this.**
- \$5,500 has been estimated for General Synod between FY21 and FY22.
- \$8,000 has been budgeted for Faith Action Network, the same as was donated in FY 2020.
- \$4,000 is budgeted for financial audit reserve. Actual audit is projected sometime in late calendar 2022.
- United News is budgeted for 4 issues – total cost \$4,800
- **Approximately \$63k will be required from Pentecost Fund & other Reserves (above 4% draw) to fund Conference deficit.**

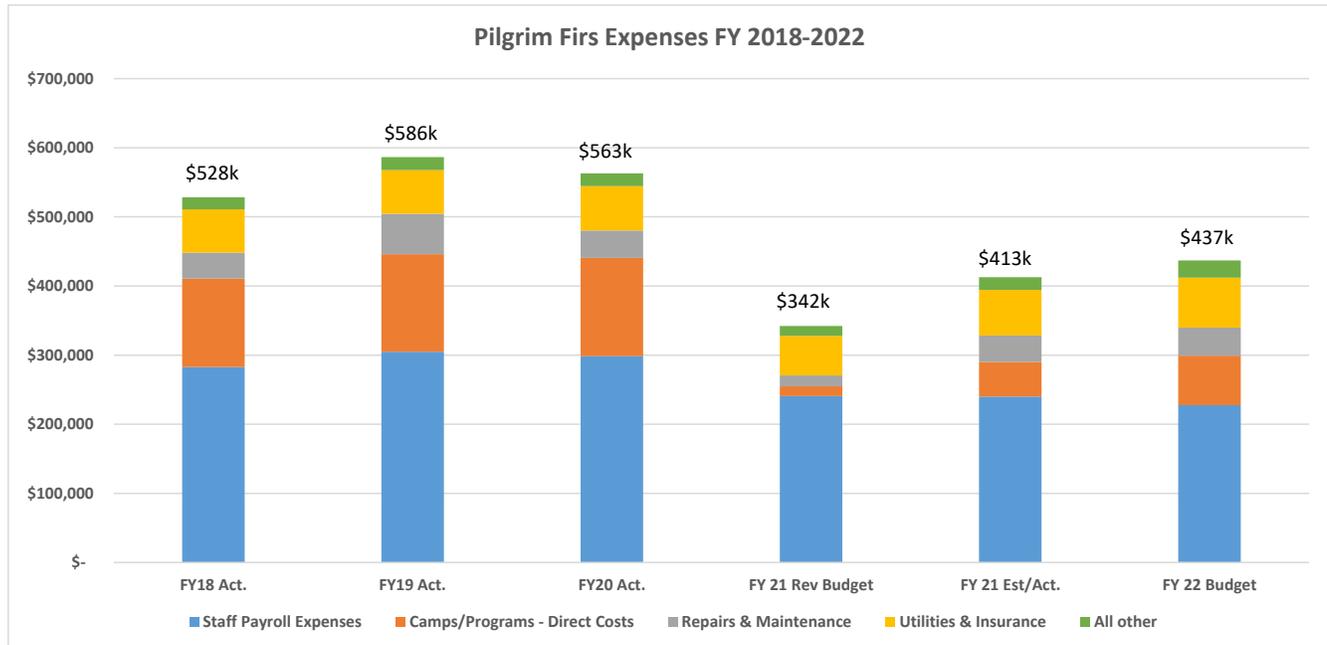
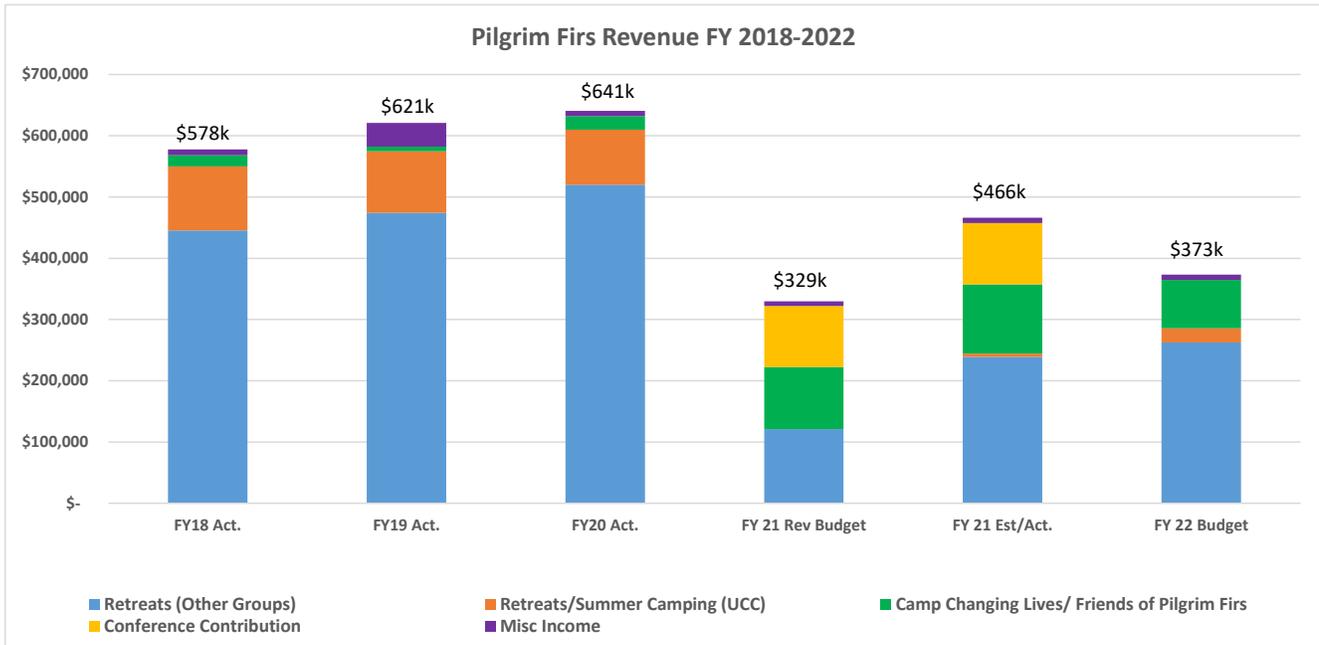
## FY 2022 Budget N-Sid-Sen



#### Assumptions

- A 2% COLA increase has been budgeted for FY22 for all employees.
- Employee health insurance is budgeted to increase 5% in Jan 2021 and Jan 2022 based on Pension Board rates
- Practice of limited employee travel will continue in FY 2022.
- Property insurance increased 38% in Jan 2021 reflecting premium increases from the UCC Insurance Board. Smaller increase budgeted for Jan 2022.
- Assumption for this budget is that N-Sid Sen will cease being a Families at Camp only in May 2021 and will resume limited "normal" operations in summer 2021.
- Another Camp donation appeal is budgeted for FY 2022. Donations are projected at \$75,000 for N-Sid-Sen.
- New hires needed for camps will be hourly only with limited benefits until operations stabilize.
- \$100,000 Changing Lives pledged to N-Sid-Sen is forecast to be distributed in May FY21. N-Sid-Sen is projected to use \$21k of that cash in FY21 and \$12k of that cash in FY 22. The remainder will be held in reserve should losses exceed budget.

## FY 2022 BUDGET PILGRIM FIRS



### Assumptions

- A 2% COLA increase has been budgeted for FY22 for all employees.
- Employee health insurance is budgeted to increase 5% in Jan 2021 and Jan 2022 based on Pension Board rates
- Practice of limited employee travel will continue in FY 2022.
- Property insurance increased 38% in Jan 2021 reflecting premium increases from the UCC Insurance Board. Smaller increase budgeted for Jan 2022.
- Assumption for this budget is that Pilgrim Firs will cease being a COVID recovery center in May 2021 and will resume limited "normal" operations in summer 2021.
- Another Camp donation appeal is budgeted in FY 2022. Donations are projected at \$75,000 for Pilgrim Firs.
- New hires needed for camps will be hourly only with limited benefits until operations stabilize.
- \$100,000 Changing Lives pledged to Pilgrim Firs is forecast to be distributed in May FY21. Pilgrim Firs is projected to use \$46k of that cash in FY21 and the remainder in FY 22 to cover losses.
- FY 2022 budget assumes Wade will take his sabbatical in Jan-Feb 2022. A budget of \$10k has been proposed for coverage.

## FY2022 PROPOSED CAPITAL BUDGETS

### PILGRIM FIRS CAMP & CONF. CTR.

Generators	\$	14,000
Electric Gator	\$	10,000
Cabin Window Screens	\$	7,500
Madson Lodge - portable room divider	\$	10,000
<b>Total F22 Capital Budget Pilgrim Firs</b>	<b>\$</b>	<b>41,500</b>

### CAMP N-SID SEN

Cabin Replacement (excl. ins. prcds.)	\$	11,000
Paint Sleeping Lodge interiors	\$	3,000
Replaces Boat Barn	\$	18,000
Upgrade Cabins 1-6	\$	5,000
<b>Total F22 Capital Budget N-Sid-Sen</b>	<b>\$</b>	<b>37,000</b>

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

- To accept the financial reports as presented
- To accept the proposed 2021-2022 budgets as presented of
  - Conference Ministries: \$585,943
  - Camp N-Sid-Sen: \$237,416 and
  - Pilgrim Firs Camp and Conference Ctr: \$436,795
- To accept the proposed capital budgets of
  - Pilgrim Firs Camp & Conference Ctr: \$241,500
  - Camp N-Sid-Sen: \$37,000

**Pacific Northwest Conference  
Conference Ministries Post AM FY22 Budget**

Conference Ministries	FY 2022 Budget	FY 21 Est/ Actuals	FY 21 Revised Budget	FY 20 Actuals	FY 19 Actuals
<b>Income</b>					
5120 · Churches - OCWM	417,692	417,320	419,250	419,250	428,493
5130 · Individual OCWM	320	351	320	220	230
<b>Total 5100 · Our Church's Wider Mission</b>	<b>418,012</b>	<b>417,671</b>	<b>419,570</b>	<b>419,470</b>	<b>428,723</b>
5201 · Friends of the Conference	23,095	23,181	18,605	33,247	15,634
5250 · Giving Tuesday	25,000	26,747	40,000	0	0
5300 · Fellowship Dues	18,274	18,145	20,468	21,267	21,051
5800 · Miscellaneous Income	500	1,516	497	800	3,042
5901 · Interest Income	526	1,599	676	675	156
<b>Total Income</b>	<b>485,407</b>	<b>488,859</b>	<b>499,816</b>	<b>475,459</b>	<b>468,606</b>
<b>Expense</b>					
<b>7100 · Salaries &amp; Wages</b>					
7120 · Clergy Compensation	185,149	181,295	180,036	180,041	174,288
7125 · Conference Office staff	100,046	98,224	97,473	96,199	74,907
7160 · Contract Labor	0	0	0	0	23,880
<b>Total 7100 · Salaries &amp; Wages</b>	<b>285,195</b>	<b>279,519</b>	<b>277,509</b>	<b>276,240</b>	<b>273,075</b>
<b>7200 · Employee Benefits &amp; Payroll Tax</b>					
7210 · Employee Retirement & Pension	34,068	33,400	33,396	33,400	32,336
7230 · Employee Insurance	41,725	39,784	40,262	40,030	39,303
7310 · Payroll Taxes	20,176	19,754	20,846	19,544	17,813
7315 · Workers' Comp (ID)/L & I (WA)	2,426	2,121	2,203	2,482	1,148
<b>Total 7200 · Employee Benefits &amp; Payroll Tax</b>	<b>98,395</b>	<b>95,059</b>	<b>96,707</b>	<b>95,456</b>	<b>90,600</b>
<b>7400T · Travel, Lodging &amp; Other</b>					
7400 · Staff Travel, Lodging & Other	300	0	300	286	2,772
7401 · Staff Travel - Mike	3,000	300	500	5,756	25,920
7402 · Staff Travel - Courtney	3,000	379	229	5,164	10,060
7425 · Staff Meals	0	0	0	87	31
7426 · Staff Meals - Mike	500	0	150	609	2,300
7427 · Staff Meals - Courtney	500	0	150	849	1,171
7430 · Continuing Education & Develop	1,000	1,252	520	0	735
7436 · Vehicle Gas/Oil - Mike	350	300	350	689	1,713
7437 · Vehicle Gas/Oil - Courtney	350	171	350	499	1,143
7438 · Vehicle Insurance - Mike	2,352	2,098	2,100	2,194	2,019
7439 · Vehicle Insurance - Courtney	1,739	1,558	1,550	1,638	1,498
7440 · Vehicle R & M - Mike	500	681	935	33	559
7441 · Vehicle R & M - Courtney	500	250	200	15	157
7450 · Food Cost - Meetings	500	0	0	680	0
<b>Total 7400T · Travel, Lodging &amp; Other</b>	<b>14,591</b>	<b>6,989</b>	<b>7,334</b>	<b>18,499</b>	<b>50,078</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>398,180</b>	<b>381,567</b>	<b>381,550</b>	<b>390,195</b>	<b>413,753</b>
<b>7810 · Leadership Committees</b>					
7820 · Board of Directors	1,500	0	1,000	1,634	434
7831 · Committee on Ministry	3,000	2,500	2,500	1,553	4,881
7832 · Church Development Committee	500	0	0	90	1,968
7835 · Stewardship Committee	500	0	0	279	163
7836 · Stewardship Campaign Exp	1,000	888	0	0	0
7837 · Advisory Committee on Racism	52,000	2,000	2,000	0	0
7838 · Global Ministry Committee	0	0	0	0	164
7841 · Leadership Gathering	0	0	0	0	637
7851 · EMC Adult Spiritual Formation	0	0	0	0	35
7853 · EMC Youth & Young Adults	0	0	0	0	617

**Pacific Northwest Conference  
Conference Ministries Post AM FY22 Budget**

Conference Ministries	FY 2022 Budget	FY 21 Est/ Actuals	FY 21 Revised Budget	FY 20 Actuals	FY 19 Actuals
7890 · General Synod Delegates	1,000	4,500	6,500	12,397	180
<b>Total 7800 · Leadership Support</b>	<b>59,500</b>	<b>9,888</b>	<b>12,000</b>	<b>15,953</b>	<b>9,079</b>
<b>7900 · Mission Support</b>					
6150 · OCWM Payments to National	117,043	116,963	117,340	117,439	132,512
6152 · Other Payments to National	1,000	0	1,000	10,514	0
7922 · Young Adult Service Corp	0	0	0	0	12,000
7925 · Faith Action Network	8,000	6,000	6,000	8,000	9,000
7930 · Pacific School of Religion	0	0	0	0	1,000
7935 · Pacific University	0	0	0	0	750
7937 · Common Ministry at WSU	0	0	0	0	750
7940 · Seattle University - STM	0	0	0	0	1,000
7950 · Memorials/Gifts/Grants	0	0	0	0	190
7990 · Other Program Support	0	0	0	1,080	420
<b>Total 7900 · Mission Support</b>	<b>126,043</b>	<b>122,963</b>	<b>124,340</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	9,050	22,284
8121 · Office Supplies/Software- Mike	900	951	497	1,665	295
8122 · Office Suppl/Sftwr - Courtney	600	573	559	1,382	160
8120 · Office Supplies & Software - Oth	1,500	1,834	2,130	1,829	5,874
8130 · Telephone & Internet	5,400	3,885	3,465	3,998	6,289
8140 · Postage & Shipping	750	468	561	941	1,674
<b>Total 8100 · Office Operating Expenses</b>	<b>18,150</b>	<b>16,711</b>	<b>16,212</b>	<b>18,865</b>	<b>36,576</b>
<b>8200 · Professional Fees</b>					
8200 Professional Fees- Other	150	0	150	1,712	203
8220 Financial Audit	4,000	4,000	4,000	0	0
8240 · United Church News Editor	4,800	4,800	4,800	4,800	6,448
<b>Total 8200 · Professional Fees</b>	<b>8,950</b>	<b>8,800</b>	<b>8,950</b>	<b>6,512</b>	<b>6,651</b>
<b>8300 · Vehicle Depr</b>					
8505 · Help Wanted Advertising	0	0	0	0	480
8515 · Insurance (Property & Liab)	17,020	14,484	13,522	12,218	12,139
8525 · Licenses & Permits	0	0	190	0	0
8530 · Membership Fees	3,700	3,283	3,283	3,682	1,612
8535 · Bank Charges & Payroll Fees	3,700	4,301	3,029	3,774	3,161
8590 · Miscellaneous Expense	700	737	400	765	265
<b>Total 8500 · Other Operating Expenses</b>	<b>25,120</b>	<b>22,805</b>	<b>20,424</b>	<b>20,439</b>	<b>17,657</b>
<b>Total 8000 · Administrative Expenses</b>	<b>52,220</b>	<b>48,316</b>	<b>45,586</b>	<b>45,816</b>	<b>60,884</b>
<b>Total Expense</b>	<b>635,943</b>	<b>562,734</b>	<b>563,476</b>	<b>588,997</b>	<b>641,338</b>
<b>Net Ordinary Income (Loss) excl. depre</b>	<b>(150,536)</b>	<b>(73,875)</b>	<b>(63,660)</b>	<b>(113,538)</b>	<b>(172,732)</b>
<b><u>Other Income/Expense</u></b>					
<b>Other Income</b>					
<b>9000 · Transfers From Other Funds</b>					
9010 · From Church Development/Renewal	50,004	50,004	50,004	50,004	49,999
9015 · From Pentecost Fund	43,732	43,251	13,656	69,830	69,100
9025 · To/From Conf Reserves	0	(26,180)	(6,800)	(13,163)	46,770
9030 · From Other Funds	56,800	6,800	6,800	6,867	6,863
9031 · Conf Subsidy for Acct Svcs	(24,000)	(24,000)	(24,000)	(24,000)	0
9585 · Acct Svcs Chg	24,000	24,000	24,000	24,000	0
<b>Net Other Income</b>	<b>150,536</b>	<b>73,875</b>	<b>63,660</b>	<b>113,538</b>	<b>172,732</b>
<b>Net Income excl. depreciation</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 FY22 Budget**

<u>N-Sid-Sen P &amp; L</u>	FY 2022 Budget	FY 21 Est/ Actuals	FY21 Revised Budget	FY20 Actuals	FY19 Actuals
<b>Income</b>					
4120 · Summer Camping	42,800	0	0	79,434	85,223
4130 · Retreats (UCC)	9,000	0	0	31,268	34,471
4140 · Retreats (Other Groups)	80,020	42,332	34,924	223,840	282,795
4150 · Sale of Goods/Services	4,167	1,061	151	5,011	3,528
4195 · Timber Sales	0	6,663	0	8,188	10,839
5200 · Contributions	14,350	13,484	0	13,358	11,095
5204 · Camp Campaign	75,000	119,280	93,091	22,477	
5800 · Miscellaneous Income	0	0	0	20	60
<b>Total Income</b>	<b>225,337</b>	<b>182,820</b>	<b>128,166</b>	<b>383,596</b>	<b>428,011</b>
<b>Expense</b>					
7100 · Salaries & Wages					
7140 · Camp Management	57,185	57,625	56,064	56,064	54,272
7145 · Camp Staff-Sal	0	11,328	11,327	60,520	64,620
7145 · Camp Staff- Hrly	30,688	4,488	0	17,088	24,862
7160 · Camp Contract Labor	0	0	0	17,295	8,426
<b>Total 7100 · Salaries &amp; Wages</b>	<b>87,873</b>	<b>73,441</b>	<b>67,391</b>	<b>150,967</b>	<b>152,180</b>
7200 · Employee Benefits & Payroll Tax					
7210 · Employee Retirement & Pension	7,284	7,310	7,284	7,596	16,272
7230 · Employee Insurance	12,199	21,223	21,152	34,408	29,122
7310 · Payroll Taxes	6,722	5,574	5,151	10,234	11,272
7315 · Workers' Compensation	6,032	3,916	6,538	5,873	5,639
<b>Total 7200 · Employee Benefits &amp; Pysl Tax</b>	<b>32,237</b>	<b>38,023</b>	<b>40,125</b>	<b>58,111</b>	<b>62,305</b>
7400 · Staff Travel, Meals & Other Exp					
7425 · Staff Meals	450	107	500	446	914
7430 · Continuing Education	100	0	85	45	1,985
7435 · Vehicle Gas/Oil	1,469	477	1,619	2,139	4,067
7400 · Staff Travel, Meals & Other Exp	300	50	0	1,750	3,409
<b>Total 7400 · Staff Travel, Meals &amp; Other Exp</b>	<b>2,319</b>	<b>634</b>	<b>2,204</b>	<b>4,380</b>	<b>10,375</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>122,429</b>	<b>112,098</b>	<b>109,720</b>	<b>213,457</b>	<b>224,860</b>
7600 · Camps/Programs - Direct Costs					
7620 · Food Costs - Camps/Programs	18,146	1,644	639	43,191	55,475
7630 · Operating Supplies	2,084	322	91	4,683	9,538
7640 · T-Shirt/Materials Purchase Cost	2,000	0	0	6,914	3,026
7650 · Program Costs/Supplies	1,000	645	0	1,890	370
7660 · Program Professional Fees	0	2,250	2,250	0	0
7670 · Sales Tax Expense	5,439	1,935	851	15,226	12,614
<b>Total 7600 · Camps/Programs - Direct Costs</b>	<b>28,669</b>	<b>6,796</b>	<b>3,831</b>	<b>71,904</b>	<b>81,023</b>
7700 · Repairs & Maintenance					
7711 · Facility repair & maint.	8,000	5,397	802	16,772	13,548
7712 · Equipment repair & maint.	1,200	1,351	220	1,956	4,859
7713 · Vehicles repair & maint.	1,000	2,539	2,450	942	1,518
7714 · Small Tools/Eqmt/Furnishings	350	342	191	464	394
7716 · Water Testing Fees	350	905	530	600	200
7715 · Forestry Work	0	0	0	5,209	2,800
<b>Total 7700 · Repairs &amp; Maintenance</b>	<b>10,900</b>	<b>10,534</b>	<b>4,193</b>	<b>25,943</b>	<b>23,319</b>
7720 · Utilities					
7721 · Gas, Oil, Propane	4,932	4,902	4,632	5,860	7,447
7722 · Water, Sewer, Garbage	1,500	1,547	1,360	3,990	1,458
7723 · Electric	16,619	15,387	11,619	20,558	24,996
<b>Total 7720 · Utilities</b>	<b>23,051</b>	<b>21,836</b>	<b>17,611</b>	<b>30,408</b>	<b>33,901</b>

**Pacific Northwest Conference of the United Church of Christ  
N-Sid-Sen FY22 Budget**

<u>N-Sid-Sen P &amp; L</u>	<b>FY 2022 Budget</b>	<b>FY 21 Est/ Actuals</b>	<b>FY21 Revised Budget</b>	<b>FY20 Actuals</b>	<b>FY19 Actuals</b>
<b>8000 - Administrative Expenses</b>					
<b>8100 - Office Operating Expenses</b>					
8120 - Office Supplies	578	805	398	513	202
8130 - Telephone & Internet	4,138	4,153	3,688	3,970	3,691
8140 - Postage & Shipping	346	348	346	226	217
8150 - Equipment Leasing	1,692	1,743	1,692	1,834	3,266
8160 - Copies Expense	106	49	106	211	28
<b>Total 8100 - Office Operating Expenses</b>	<b>6,860</b>	<b>7,098</b>	<b>6,230</b>	<b>6,754</b>	<b>7,404</b>
<b>8200 - Professional Fees</b>					
8210 - Legal Services	0	0	0	2,774	6,994
<b>Total 8200 - Professional Fees</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	500	0	300	1,030	3,518
8515 - Insurance (Property & Liab)	33,434	29,272	28,572	24,959	24,318
8525 - Licenses & Permits	457	252	657	463	1,608
8530 - Membershp Fees	899	899	699	535	335
8535 - Bank Charges & Payroll Fees	1,884	1,314	1,884	2,993	4,602
8540 - Property Tax	7,861	13,710	13,476	13,710	0
8590 - Miscellaneous Expense	472	196	0	397	162
<b>Total 8500 - Other Operating Expenses</b>	<b>45,507</b>	<b>45,643</b>	<b>45,588</b>	<b>44,087</b>	<b>34,543</b>
<b>Total 8000 - Administrative Expenses</b>	<b>52,367</b>	<b>52,741</b>	<b>51,818</b>	<b>53,615</b>	<b>48,941</b>
<b>Total Expense</b>	<b>237,417</b>	<b>204,005</b>	<b>187,173</b>	<b>395,327</b>	<b>412,044</b>
<b>Net Ordinary Income excl. depreciation</b>	<b>-12,080</b>	<b>-21,185</b>	<b>-59,007</b>	<b>-11,731</b>	<b>15,967</b>
<b><u>Other Income/Expense</u></b>					
<b>Other Income</b>					
9015 - From Pentecost Fund		100,000	100,000		
9030 - From Other Funds (conf support)	12,000	12,000	12,000	12,000	0
9530 - To Other Funds	0	0	0	3,291	0
9585 - To Other Funds (acct chg from conf)	-12,000	(12,000)	(12,000)	(12,000)	0
9590 - To/From Internal Funds (cap ex reserve)	12,080	(78,815)	(40,993)	8,440	(15,967)
<b>Total Other Income/Expense</b>	<b>12,080</b>	<b>21,185</b>	<b>59,007</b>	<b>11,731</b>	<b>(15,967)</b>
<b>Net Income excluding depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b><u>Capital Expenditures</u></b>					
Replace Boat Barn	18,000				
Paint Sleeping Lodge interiors	3,000				
Cabin Replacement (20k covered by ins)	11,000				
Upgrade cabins 1-6	5,000				
New Mule Plow		11,757			
Tankless Water Heaters				11,248	
New well				57,308	1,575
Fire Hydrants					8,380
<b>Total Capital Expenditures</b>	<b>37,000</b>	<b>11,757</b>	<b>0</b>	<b>68,556</b>	<b>9,955</b>

**Pacific Northwest Conference of the United Church of Christ  
Pilgrim Firs FY22 Budget**

<u>Pilgrim Firs P &amp; L</u>	FY 22 Budget	FY 21 Est/Actual	FY 21 Rev Budget -12 months	FY20 Actuals	FY19 Actuals
<b>Income</b>					
<b>4100 · Camp Fees</b>					
4120 · Summer Camping	1,000	0	0	4,694	21,154
4130 · Retreats (UCC)	21,925	0	0	85,128	79,305
4140 · Retreats (Other Groups)	262,575	244,210	121,183	520,161	474,145
4150 · Sale of Goods/Services	900	0	0	824	212
4190 · Other Operating Income	7,200	7,200	7,200	7,200	7,200
5200 · Friends of PF Contributions	4,200	10,406	3,645	18,407	7,557
5204 · CLCT	75,000	102,774	97,383	3,600	0
5800 · Miscellaneous Income	600	1,706	74	722	31,447
<b>Total Income</b>	<b>373,400</b>	<b>366,296</b>	<b>229,485</b>	<b>640,736</b>	<b>621,020</b>
<b>Expense</b>					
<b>7100 · Salaries &amp; Wages</b>					
7140 · Camp Management	61,249	61,548	60,048	60,048	58,125
7145 · Camp Staff-Sal	38,142	49,987	72,960	74,224	103,598
7145 · Camp Staff- Hrly	44,400	44,269	15,885	63,488	42,881
7160 · Contract Labor	2,400	810	0	0	0
<b>Total 7100 · Salaries &amp; Wages</b>	<b>146,191</b>	<b>156,614</b>	<b>148,893</b>	<b>197,760</b>	<b>204,604</b>
<b>7200 · Employee Benefits &amp; Payroll Tax</b>					
7210 · Employee Retirement & Pen	20,123	21,256	23,774	24,970	29,075
7230 · Employee Insurance	43,730	44,666	48,112	45,998	39,100
7310 · Payroll Taxes	11,000	11,917	11,390	15,140	15,655
7315 · Workers' Compensation	3,592	3,525	3,420	5,105	5,123
<b>Total 7200 · Employee Benefits &amp; Pay</b>	<b>78,445</b>	<b>81,364</b>	<b>86,696</b>	<b>91,213</b>	<b>88,953</b>
<b>7400 · Staff Travel, Meals &amp; Other Exp</b>					
7425 · Staff Meals	1,076	1,045	576	3,231	3,515
7430 · Continuing Education	97	97	97	1,069	2,945
7435 · Vehicle Gas/Oil	1,701	942	1,700	2,125	2,093
7400 · Staff Travel, Meals & Other l	0	-18	2,700	3,236	2,706
<b>Total 7400 · Staff Travel, Meals &amp; Oth</b>	<b>2,874</b>	<b>2,066</b>	<b>5,073</b>	<b>9,661</b>	<b>11,259</b>
<b>Total 7000 · Staff Payroll Expenses</b>	<b>227,509</b>	<b>240,045</b>	<b>240,662</b>	<b>298,634</b>	<b>304,816</b>
<b>7600 · Camps/Programs - Direct Costs</b>					
7620 · Food Costs - Camps/Programs	57,080	41,011	9,013	119,139	110,944
7630 · Operating Supplies	8,562	6,593	2,197	15,466	19,268
7640 · T-Shirt/Materials Purchase Co	2,000	0	0	4,083	4,659
7650 · Program Costs/Supplies	2,854	29	673	3,316	6,288
7660 · Program Professional Fees	1,250	2,250	2,250	150	185
<b>Total 7600 · Camps/Programs - Direct C</b>	<b>71,746</b>	<b>49,883</b>	<b>14,133</b>	<b>142,154</b>	<b>141,344</b>
<b>7700 · Repairs &amp; Maintenance</b>					
7711 · Facility repair & maint.	30,200	31,779	14,168	31,158	42,545
7712 · Equipment repair & maint.	7,200	4,787	796	7,054	6,353
7713 · Vehicles repair & maint.	2,500	624	156	976	5,959
7716 · Water Testing Fees	406	250	406	356	932
7714 · Small Tools/Eqmt/Furnishin	300	1,007	300	98	2,385
<b>Total 7700 · Repairs &amp; Maintenance</b>	<b>40,606</b>	<b>38,447</b>	<b>15,826</b>	<b>39,642</b>	<b>58,174</b>
<b>7720 · Utilities</b>					
7721 · Gas, Oil, Propane	2,028	1,924	2,032	2,277	1,982
7722 · Water, Sewer, Garbage	7,513	5,421	5,761	6,026	5,612
7723 · Electric	29,276	29,673	22,793	30,940	31,262
<b>Total 7720 · Utilities</b>	<b>38,817</b>	<b>37,018</b>	<b>30,586</b>	<b>39,243</b>	<b>38,856</b>

**Pacific Northwest Conference of the United Church of Christ  
Pilgrim Firs FY22 Budget**

<u>Pilgrim Firs P &amp; L</u>	<u>FY 22 Budget</u>	<u>FY 21 Est/Actual</u>	<u>FY 21 Rev Budget -12 months</u>	<u>FY20 Actuals</u>	<u>FY19 Actuals</u>
<b>8000 · Administrative Expenses</b>					
<b>8100 · Office Operating Expenses</b>					
8120 · Office Supplies	1,446	3,266	1,446	3,191	1,936
8130 · Telephone & Internet	8,581	9,403	8,087	9,625	8,351
8140 · Postage & Shipping	800	775	800	169	130
8160 · Copies Expense	0	0	0	0	0
<b>Total 8100 · Office Operating Expenses</b>	<b>10,827</b>	<b>13,444</b>	<b>10,333</b>	<b>12,985</b>	<b>10,417</b>
<b>8200 · Professional Fees</b>					
8210 · Sabbatical Support	10,000	0	0	0	0
<b>Total 8200 · Professional Fees</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8500 · Other Operating Expenses</b>					
8510 · Advertising & Promotion	0	0	0	0	689
8515 · Insurance (Property & Liab)	33,434	28,700	26,676	24,760	24,556
8525 · Licenses & Permits	1,532	1,215	1,532	1,744	1,198
8530 · Membershp Fees	300	1,008	300	779	0
8535 · Bank Charges & Payroll Fee	824	763	824	240	1,006
8540 · Sewer Tax	975	2,090	1,170	1,169	1,905
8590 · Miscellaneous Expense	225	200	225	1,727	3,538
<b>Total 8500 · Other Operating Expenses</b>	<b>37,290</b>	<b>33,976</b>	<b>30,727</b>	<b>30,419</b>	<b>32,892</b>
<b>Total 8000 · Administrative Expenses</b>	<b>58,117</b>	<b>47,420</b>	<b>41,060</b>	<b>43,404</b>	<b>43,309</b>
<b>Total Expense</b>	<b>436,795</b>	<b>412,813</b>	<b>342,267</b>	<b>563,077</b>	<b>586,499</b>
<b>Net Ordinary Income excl. depreciation</b>	<b>(63,395)</b>	<b>(46,517)</b>	<b>(112,782)</b>	<b>77,659</b>	<b>34,521</b>
<b><u>Other Income/Expense</u></b>					
<b>Other Income</b>					
9015 · From PentecostFund	0	100,000	100,000	0	0
9030 · From Other Funds (conf supp	12,000	12,000	12,000	12,000	0
9530 · To Other Funds (Roof Deficit)	0	0	0	-12,158	(12,158)
9585 · To Other Funds (acct chg from	(12,000)	-12,000	-12,000	-12,000	0
9590 · To/From Internal Funds (Cap Ex R	63,395	(53,483)	12,782	(65,501)	(22,363)
<b>Total Other Income/Expense</b>	<b>63,395</b>	<b>46,517</b>	<b>112,782</b>	<b>(77,659)</b>	<b>(34,521)</b>
<b>Net Income excluding depreciation</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b><u>Capital Expenditures</u></b>					
Huckleberry roof/renovations	200,000				
Generators	14,000				
Electric Gator	10,000				
Screens	7,500				
Madson Lodge - portable room div	10,000				
Stone Sculpture				4,002	
Ice Maker				6,358	
2013 Nissan Rogue				12,305	
South Lodge-heating systems,lighting,showers				36,442	
2002 Dodge Grand Caravan					3,584
<b>Total Capital Expenditures</b>	<b>241,500</b>	<b>0</b>	<b>0</b>	<b>59,107</b>	<b>3,584</b>

**Pacific Northwest Conference - United Church of Christ**  
**Profit & Loss - All Funds**  
**YTD FY 2021**

P & L YTD thru Feb. 2021	CONFERENCE MINISTRIES	SPECIAL OFFERING FUNDS	INVEST FUNDS	CHURCH DEVELOPMENT FUNDS	PILGRIM FIRS	N SID SEN	ALL OTHER	June-Feb. 2021
<b>Income</b>								
Summer Camp Programs								0
Retreats (UCC)							1,750	1,750
Retreats (Other Groups)					229,282	49,092		278,374
Sale of Goods/ Svcs						1,142		1,142
Other Income	1,516				7,106	6,663		15,285
Our Church's Wider Mission	335,479							335,479
Giving Tuesday	26,797							26,797
Camp Changing Lives					102,824	99,429		202,253
Other Contributions	11,741	59,872		* 300,100	10,906	13,657	** 225,990	622,266
Fellowship Dues	20,991							20,991
PNC Program Fees							14,805	14,805
Investment Activity	61,577		436,549	115,362			26,217	639,705
<b>Total Income</b>	<b>458,101</b>	<b>59,872</b>	<b>436,549</b>	<b>415,462</b>	<b>350,118</b>	<b>169,983</b>	<b>268,762</b>	<b>2,158,847</b>
				* Solidarity Grant= \$300,000			** Estate of Doris Waggoner=\$188,000	
<b>Expense</b>								
Staff Salaries	210,224				119,579	56,199		386,002
Staff Benefits	71,455				61,978	30,184		163,617
Travel & Misc Empl Costs	5,090				1,598	637	(2,000)	5,325
Camps/Programs/ Direct Costs					50,666	8,416	7,884	66,966
Leadership Support	6,088						351	6,439
OCWM/Special Offgs to Nat'l	93,948	43,095						137,043
Mission Support	6,000			247,800			46,070	299,870
Office Operating Expenses	14,475				10,967	5,404		30,846
Professional Fees	3,600							3,600
Repair & Maintenance	0				41,583	8,226		49,809
Utilities					28,573	15,475		44,048
Depr, Ins & Other Oper. Exp.	17,412	39		867	24,542	33,252	735	76,847
<b>Total Expenses</b>	<b>428,292</b>	<b>43,134</b>	<b>0</b>	<b>248,667</b>	<b>339,486</b>	<b>157,793</b>	<b>53,040</b>	<b>1,270,412</b>
<b>Incr/(Decr) from Oper. Activity</b>	<b>29,809</b>	<b>16,738</b>	<b>436,549</b>	<b>166,795</b>	<b>10,632</b>	<b>12,190</b>	<b>215,722</b>	<b>888,435</b>
<b>Fund Transfers In/(Out)</b>								
From Church Devel Fund	37,499			(37,499)				0
From Pentecost Fund	16,667		(16,667)					0
4% Draw	37,213		(73,330)	19,108	4,624	4,624	7,761	0
From Other Funds	(18,000)				9,000	9,000	0	0
<b>Total Fund Transfer In</b>	<b>73,379</b>	<b>0</b>	<b>(89,997)</b>	<b>(18,391)</b>	<b>13,624</b>	<b>13,624</b>	<b>7,761</b>	<b>0</b>
<b>To Conf. Ministries</b>								<b>0</b>
To Other Funds	18,000	(3,329)	(1,539)	3,329	(9,000)	(9,000)	1,539	0
To Camp Funds								0
<b>Total Fund Transfer Out</b>	<b>18,000</b>	<b>(3,329)</b>	<b>(1,539)</b>	<b>3,329</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>1,539</b>	<b>0</b>
<b>Net Transfers In/ (Out)</b>	<b>91,379</b>	<b>(3,329)</b>	<b>(91,536)</b>	<b>(15,062)</b>	<b>4,624</b>	<b>4,624</b>	<b>9,300</b>	<b>0</b>
<b>Fund Balance Beginning FY</b>	<b>101,875</b>	<b>0</b>	<b>2,201,360</b>	<b>643,590</b>	<b>1,142,712</b>	<b>1,051,995</b>	<b>381,379</b>	<b>5,522,911</b>
<b>Incr/(Decr) from Oper. Activity</b>	<b>29,809</b>	<b>16,738</b>	<b>436,549</b>	<b>166,795</b>	<b>10,632</b>	<b>12,190</b>	<b>215,722</b>	<b>888,435</b>
<b>Net Transfers In/ (Out)</b>	<b>91,379</b>	<b>(3,329)</b>	<b>(91,536)</b>	<b>(15,062)</b>	<b>4,624</b>	<b>4,624</b>	<b>9,300</b>	<b>0</b>
<b>Fund Balance Ending</b>	<b>223,063</b>	<b>13,409</b>	<b>2,546,373</b>	<b>795,323</b>	<b>1,157,968</b>	<b>1,068,809</b>	<b>606,401</b>	<b>6,411,346</b>

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

Balance Sheet- As of Feb 2021	As of May 31, 2019	As of May 31, 2020	As of Dec. 31, 2020	As of Jan. 31, 2021	As of Feb. 28, 2021
<b>ASSETS</b>					
<b>Current Assets</b>					
Checking/Savings	248,664	583,807	847,634	696,490	822,013
Accounts Receivable	31,950	4,539	1,119	1,119	37,801
<b>Other Current Assets</b>					
Prepaid Expenses	27,151	15,687	13,401	13,421	13,441
<b>United Church Funds</b>					
Pentecost Fund	687,539	656,394	776,769	776,201	742,721
Share in Tomorrow	613,571	623,603	737,964	737,424	722,203
General Reserves	257,807	194,862	64,776	64,502	200,543
Waggoner Fund		120,938	308,938	308,938	312,286
General Endowment	171,053	173,851	205,733	205,582	201,339
Church Development Funds	601,580	585,473	692,842	692,335	650,836
IAF Endowment Fund	162,749	165,423	195,759	195,616	191,597
IAF Quasi Endowment	129,832	131,566	158,154	158,138	155,342
Feather Memorial Endowment	5,003	5,286	6,256	6,251	6,334
Cannon Fund	92,655	97,903	115,858	115,773	115,843
Markham Fund	73,322	77,476	91,684	91,617	95,705
Make a Difference	249,605	263,745	312,113	311,884	316,012
Smith Children's Endowment	80,307	81,621	96,578	96,507	94,510
Seminarian Scholarships	4,849	5,124	6,063	6,059	6,872
Campership Funds	25,555	27,003	31,955	31,932	36,513
<b>Total United Church Funds</b>	<b>3,155,427</b>	<b>3,210,268</b>	<b>3,801,442</b>	<b>3,798,759</b>	<b>3,848,656</b>
Notes Receivable	41,150	40,900	40,150	40,150	40,100
<b>Total Other Current Assets</b>	<b>3,223,728</b>	<b>3,266,855</b>	<b>3,854,993</b>	<b>3,852,330</b>	<b>3,902,197</b>
<b>Total Current Assets</b>	<b>3,504,342</b>	<b>3,855,201</b>	<b>4,703,746</b>	<b>4,549,939</b>	<b>4,762,011</b>
<b>Fixed Assets</b>					
N-Sid-Sen Assets	956,228	982,900	995,779	995,779	995,779
Pilgrim Firs Assets	969,304	998,639	998,640	998,640	998,640
Conference Office Assets	9,675	5,375	5,375	5,375	5,375
<b>Total Fixed Assets</b>	<b>1,935,207</b>	<b>1,986,914</b>	<b>1,999,794</b>	<b>1,999,794</b>	<b>1,999,794</b>
<b>TOTAL ASSETS</b>	<b>5,439,549</b>	<b>5,842,115</b>	<b>6,703,540</b>	<b>6,549,733</b>	<b>6,761,805</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable	70,629	39,747	73,895	18,190	35,138
Notes Payable - PPP Loan#1		113,257	113,257	113,257	113,257
Notes Payable - PPP Loan#2					127,984
<b>Other Current Liabilities</b>					
Payroll Liabilities	7,741	2,290	6,595	6,012	5,293
Def Inc, Accruals & Adv Deposits	27,661	164,496	70,996	70,191	69,371
<b>Total Other Current Liabilities</b>	<b>35,402</b>	<b>166,786</b>	<b>77,591</b>	<b>76,203</b>	<b>74,664</b>
<b>Total Current Liabilities</b>	<b>106,031</b>	<b>319,790</b>	<b>264,743</b>	<b>207,650</b>	<b>351,043</b>
<b>Total Liabilities</b>	<b>106,031</b>	<b>319,790</b>	<b>264,743</b>	<b>207,650</b>	<b>351,043</b>
<b>Equity</b>					
Perm Restricted Net Assets	730,258	693,516	693,516	693,516	693,516
Temp Restricted Net Assets	1,029,301	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	130,710	232,690	232,690	232,690	232,690
Unrestricted Net Assets	1,650,404	1,435,885	1,624,692	1,624,692	1,624,692
Net Income	(214,519)	188,806	916,471	819,757	888,436
<b>Total Equity</b>	<b>5,333,518</b>	<b>5,522,325</b>	<b>6,438,797</b>	<b>6,342,083</b>	<b>6,410,762</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>5,439,549</b>	<b>5,842,115</b>	<b>6,703,540</b>	<b>6,549,733</b>	<b>6,761,805</b>

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

Net Asset Fund Balances- thru Feb. 2021	Balance as of May 2019	Balance as of May 2020	Balance as of Dec. 2020	Balance as of Jan. 2021	Balance as of Feb. 2021
<b><u>Conference Ministries Funds</u></b>					
Gen'l Operations Fund	1	1	28,197	6,786	59,997
Conference Property (auto)	9,675	5,375	5,375	5,375	5,375
<b><u>Conf. Reserve funds</u></b>					
Carryover Reserves	47,723	82,758	140,672	140,399	143,455
Legal Fee Reserve	9,539	9,539	9,539	9,539	9,539
Sabbatical Reserve	5,000	1,400	1,400	1,400	1,400
Dividends from SIT-Conf Ofc	482	348	348	348	841
<b>Total Conf. Reserve Funds</b>	<b>67,118</b>	<b>94,045</b>	<b>151,959</b>	<b>151,686</b>	<b>155,235</b>
<b>Total Conference Ministries Funds</b>	<b>76,794</b>	<b>99,421</b>	<b>185,531</b>	<b>163,847</b>	<b>220,607</b>
<b><u>Special Offerings Funds</u></b>					
<b>Total Special Offerings Funds</b>	<b>1,364</b>	<b>138</b>	<b>-</b>	<b>9,914</b>	<b>13,548</b>
<b><u>Investment Funds</u></b>					
Endowments Principle	731,199	694,457	694,456	694,456	694,456
<b><u>Other Investments</u></b>					
Cannon Endowment-Earnings	23,852	0	-	-	-
Cannon Endowment-Spendable	32,061	97,903	114,318	114,234	115,497
General Endowment-Earnings	90,618	93,415	125,297	125,147	120,903
Make a Difference-Earnings	60,060	65,366	113,734	113,505	108,210
Make a Diff-Spendable	68,321	77,155	77,155	77,155	86,578
Smith Children's-Earnings	2,864	4,179	19,136	19,065	20,298
Share in Tomorrow-Earnings	344,936	354,967	469,329	468,789	453,568
IAF Endowment-Earnings	20,029	22,723	53,060	52,916	48,898
IAF Quasi Endowment	129,831	131,566	158,154	158,138	155,342
Pentecost Fund	687,539	656,395	760,103	759,534	739,388
<b>Total Other Investments</b>	<b>1,460,111</b>	<b>1,503,669</b>	<b>1,890,286</b>	<b>1,888,483</b>	<b>1,848,682</b>
<b>Total Investment Funds</b>	<b>2,191,310</b>	<b>2,198,126</b>	<b>2,584,742</b>	<b>2,582,939</b>	<b>2,543,138</b>
<b><u>CHURCH DEVELOPMENT</u></b>					
Strengthen the Church-Local	19,325	20,915	21,716	21,716	21,716
Church Development Projects	291,723	249,158	329,026	324,352	328,686
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	171,311	182,396	182,397	182,397	193,491
New Church Dvlpmnt Ldrshp	58,287	62,968	62,968	62,968	67,652
<b>Total CHURCH DEVELOPMENT</b>	<b>668,799</b>	<b>643,590</b>	<b>724,260</b>	<b>719,586</b>	<b>739,698</b>
<b><u>PILGRIM FIRS</u></b>					
Camp Operations-PF	0	0	24,366	(13,828)	11,065
Deering Grants	1,000	1,000	1,000	1,000	1,000
Reserve for Cap.Proj.-PF	96,042	142,118	142,119	142,119	146,310
Discretionary Fund-PF	900	900	900	900	900
Roof Deficit	(16,214)	0	-	-	-
<b>Sub-total PILGRIM FIRS Operations</b>	<b>81,728</b>	<b>144,018</b>	<b>168,385</b>	<b>130,191</b>	<b>159,275</b>
Pilgrim Firs Property	969,304	998,640	998,639	998,639	998,639
<b>Total PILGRIM FIRS Fund</b>	<b>1,051,032</b>	<b>1,142,658</b>	<b>1,167,024</b>	<b>1,128,830</b>	<b>1,157,914</b>

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

Net Asset Fund Balances- thru Feb. 2021	Balance as of May 2019	Balance as of May 2020	Balance as of Dec. 2020	Balance as of Jan. 2021	Balance as of Feb. 2021
<b><u>N SID SEN</u></b>					
Camp Operations-NSS	19,051	19,051	47,249	36,509	31,474
Power Boat Maintenance	135	85	285	285	285
Deering Grants	616	208	208	208	208
Reserve for Cap.Proj.-NSS	112,488	48,725	35,845	35,845	40,036
Dividends from SIT-NSS	3,291	1	1	1	1
Transportation Fund	1,211	1,380	1,380	1,380	1,380
<b>Sub-total N SID SEN Operations</b>	<b>136,792</b>	<b>69,450</b>	<b>84,968</b>	<b>74,228</b>	<b>73,384</b>
<b>N Sid Sen Property</b>	<b>956,228</b>	<b>982,695</b>	<b>995,574</b>	<b>995,574</b>	<b>995,574</b>
<b>Total N SID SEN Fund</b>	<b>1,093,020</b>	<b>1,052,145</b>	<b>1,080,542</b>	<b>1,069,802</b>	<b>1,068,958</b>
<b><u>OTHER FUNDS</u></b>					
Solidarity Fund			72,297	72,297	52,297
Justice & Witness Min Fund			3,625	3,825	3,925
Boundary Training Fund	6,927	6,580	6,580	6,580	6,580
Members In Discernment Fund	5,366	4,171	6,485	4,081	4,171
Conf Min Emergency Fund	8,484	10,194	8,628	8,628	8,628
Environmen'I Justice-PF	5,399	5,399	5,399	5,399	5,399
Waggoner Fund	0	120,951	308,951	308,951	312,299
Communities of Practice	10,950	11,675	21,501	16,815	18,622
Insurance Assistance Fund	66,276	72,296	87,195	64,411	77,667
Global Ministries Funds	78,552	82,574	95,783	95,715	96,965
Annual Meeting Fund	8,039	5,669	7,669	7,669	7,669
Misc All Other Funds	61,207	66,740	72,586	72,794	72,677
<b>TOTAL Net Assets</b>	<b>5,333,519</b>	<b>5,522,327</b>	<b>6,438,798</b>	<b>6,342,083</b>	<b>6,410,762</b>