

2026 PNC Annual Meeting Budget Packet

Table of Contents

F2027 Conference Ministries Budget Summary	1
F2027 Conference Ministries Budget Detail	2-4
F2027 Pilgrim Firs Budget Summary	5
F2027 Pilgrim Firs Budget Detail	6-7
F2027 N-Sid-Sen Budget Summary	8
F2027 N-Sid-Sen Budget Detail	9-11
F2027 Capital Budget Requests	12
Net Asset Report Dec 2025	13-14
Total Conference Balance Sheet as of Dec. 2025	15

**Pacific Northwest Conf. of the UCC
Conference Ministries**

<i>Conference Ministries FY 27 Budget Summary</i>	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	FY 26 Forecast	FY 2027 Budget
Income					
<i>Our Church's Wider Mission</i>	\$ 410,757	\$ 434,079	\$ 375,120	\$ 376,895	\$ 375,120
<i>Giving Tuesday Contributions</i>	\$ 4,545	\$ 6,240	\$ 6,000	\$ 7,976	\$ 6,000
<i>Friends of Contributions</i>	\$ 10,863	\$ 11,474	\$ 18,000	\$ 8,316	\$ 18,000
<i>Fellowship Dues</i>	\$ 36,070	\$ 38,482	\$ 39,390	\$ 39,318	\$ 39,390
<i>Pentecost/ Gen'l Endow. 4% Draw</i>	\$ 33,000	\$ 33,030	\$ 33,000	\$ 33,000	\$ 33,000
<i>Investment Earnings/Misc Inc</i>	\$ 3,833	\$ 2,337	\$ 5,090	\$ 5,609	\$ 1,917
Total Operating Revenue	\$ 499,068	\$ 525,642	\$ 476,600	\$ 471,114	\$ 473,427
Expense					
<i>Salaries</i>	\$ 219,381	\$ 223,529	\$ 226,812	\$ 231,711	\$ 259,800
<i>Benefits</i>	\$ 44,465	\$ 93,413	\$ 95,592	\$ 86,561	\$ 72,290
<i>Staff Travel, Meals & Other Exp</i>	\$ 19,402	\$ 54,473	\$ 50,188	\$ 48,514	\$ 27,260
<i>Leadership Funding</i>	\$ 12,690	\$ 13,792	\$ 26,506	\$ 24,837	\$ 17,750
<i>OCWM Payments to National</i>	\$ 97,341	\$ 82,565	\$ 71,274	\$ 71,607	\$ 71,273
<i>Unity Funding</i>	\$ 52,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 25,000
<i>Other Mission Supt. (FAN & misc.)</i>	\$ 8,200	\$ 5,868	\$ 5,000	\$ 8,118	\$ 5,000
<i>Office Operating & Prof Exp</i>	\$ 39,293	\$ 47,563	\$ 22,224	\$ 32,116	\$ 14,623
<i>Administrative Expenses</i>	\$ 18,017	\$ (3,724)	\$ 7,470	\$ 11,806	\$ 7,470
Total Expense	\$ 510,789	\$ 557,479	\$ 535,066	\$ 545,271	\$ 500,466
Incr./(Decr) from Operating Activity	\$ (11,721)	\$ (31,837)	\$ (58,466)	\$ (74,157)	\$ (27,039)
<u>Other Income/Expense</u>					
<i>one time item</i>		\$ 5,587		\$ 1,963	
<u>Transfers To/From Other Funds</u>					
<i>From CDC to fund Conf Deficit</i>	\$ 17,000	\$ 10,836	\$ 13,500		
<i>From Make a difference to fund Deficit</i>	\$ -			\$ 23,500	
<i>From Pentecost to fund Conf Deficit</i>	\$ 21,000	\$ 10,836	\$ 13,500	\$ 23,500	\$ -
<i>From Conf. Minstr. Reserves to fund Deficit</i>	\$ (26,278)	\$ 4,579	\$ 31,466	\$ 25,194	\$ 27,039
Net Other Income/Exp/Transfers	\$ 11,722	\$ 31,838	\$ 58,466	\$ 74,157	\$ 27,039
Net Income	\$ 1	\$ 1	\$ -	\$ 0	\$ (0)

Assumptions for Fy 2027 Budget

* New Settled Conf Minister to start July 1 2026
 * CM salary is budgeted at \$137.5k
 * Assumption is CM will locally based
 * \$40k budgeted for relocation

* Arlene moves to part time Feb 1 2026, retires March 31 2026
 * Beth's hours to incr. to 32 hrs/week Jan 1 2026
 * OCWM Contr. To National remains @ 19%
 * \$25K to be allocated to Unity Fund

Pacific Northwest Conference of the UCC
FY 2027 Conference Ministries Budget Detail

Income

5120 · Churches - OCWM

5130 · Individual OCWM

Total 5100 · OCWM/Spec Offerings

5201 · Friends of the Conference

5206 · Unity, Ministry & Mission donations

5250 · Giving Tuesday

5300 · Fellowship Dues

9032 Pentecost/Gen'l Endow draw

5901 · Interest Income

Total Income

Expense

7100 · Salaries & Wages

7120 · Clergy Compensation

Conference Office Staff

7170 · Relocation Allowance

Total 7100 · Salaries & Wages

7200 · Employee Benefits & Payroll Tax

7210 · Employee Retirement & Pension

7230 · Employee Insurance

7310 · Payroll Taxes

7315 · Workers' Comp (ID)/L & I (WA)

Total 7200 · Employee Benefits & Payroll Tax

Salaries & Benefits

7400T · Travel, Lodging & Other

7400 · Staff Travel, Lodging & Other

7401 · Staff Travel - CM

7415 · Travel & Mileage Reimb

7426 · staff meals

7436 · Vehicle Gas/Oil/Tabs- CM

7438 · Vehicle Insurance-CM

7430 · Continuing Ed

Total 7400T · Travel, Lodging & Other

7810 · Leadership Committees

7801 · Staff Diversity Training

7802 · BoD Diversity Training

7820 · Board of Directors

7831 · Committee on Ministry

7832 · Church Development Committee

7833 · Ministry Resources Committee

<i>FY 2024 Actuals</i>	<i>FY 2025 Actuals</i>	<i>FY 2026 Fcst</i>	<i>Fy 2027 Budget</i>
410,612	432,559	376,775	375,000
145	1,520	120	120
410,757	434,079	376,895	375,120
10,863	11,474	8,316	18,000
1,706	805	320	590
4,545	6,240	7,976	6,000
36,070	38,482	39,318	39,390
33,000	33,030	33,000	33,000
2,127	1,531	5,289	1,327
499,068	525,641	471,114	473,427
109,627	110,040	112,571	137,500
111,805	113,510	119,140	82,300
		-	40,000
221,432	223,550	231,711	259,800
12,178	24,833	22,149	21,083
15,284	48,574	40,351	25,032
12,907	17,332	20,582	22,875
2,045	2,674	3,479	3,300
42,414	93,413	86,561	72,290
263,846	316,963	318,272	332,090
	719	341	300
16,577	52,303	44,670	25,000
459	223	1,989	500
157	29	326	
391	208	150	-
1,444	991	939	1,460
		99	-
19,028	54,473	48,514	27,260
-	2,000	1,000	1,000
		1,000	1,000
1,305	5,573	5,238	5,000
2,053	2,594	6,053	6,000
		500	500
		750	750

**Pacific Northwest Conference of the UCC
FY 2027 Conference Ministries Budget Detail**

	<i>FY 2024 Actuals</i>	<i>FY 2025 Actuals</i>	<i>FY 2026 Fcst</i>	<i>Fy 2027 Budget</i>
7835 · Stewardship Committee	595	596	600	500
7852 · EMC Outdoor Ministries		687	2,679	1,500
7891 · Justice & Witness Committee			350	1,500
7890 · General Synod Delegates	8,737	2,343	6,667	-
Total Leadership Support	12,690	13,793	24,837	17,750
<u>Mission Support</u>				
6150 · OCWM Payments to National	94,008	82,565	71,607	71,273
6152 · Other Payments to National	3,334	1,662	1,662	1,000
9540 · Transfer to Unity Fund	52,000	40,000	30,000	25,000
7925 · Faith Action Network	8,000	4,000	4,000	4,000
7990 · Other Program Support	200	206	2,456	-
Total Mission Support	157,542	128,433	109,725	101,273
<u>Office Operating Expenses</u>				
8110 · Rents	9,300	9,000	888	-
8115 · Digitize Conference office		5,228	16,242	1,200
8120 · Office Supplies & Software - Other	5,160	8,558	5,253	1,800
8121 · Office Supplies/Software- CM	-	36	-	600
8123 · UCC Resources			466	600
8130 · Telephone & Internet	4,622	3,523	5,498	2,400
8140 · Postage & Shipping	61	151	169	223
Total 8100 · Office Operating Expenses	19,143	26,496	28,516	6,823
<u>8200 · Professional Fees</u>				
8200 Professional Fees- Other			-	-
8210 Legal Services	1,054	3,950	-	3,000
8220 Financial Audit	15,500	11,717	-	-
8240 · United Church News Editor	3,600	5,400	3,600	4,800
Total 8200 · Professional Fees	20,154	21,067	3,600	7,800
<u>8500 · Other Operating Expenses</u>				
8505 · Help Wanted Advertising			-	2,500
8515 · Insurance (Property & Liab)	23,339	4,036	15,282	9,600
8525 · Licenses & Permits	90	-	60	-
8530 · Membership Fees	2,873	3,402	5,683	5,602
8535 · Bank Charges & Payroll Fees	4,026	3,589	4,461	4,168
8526 · Accounting Charge from Conference	(12,000)	(14,400)	(14,400)	(14,400)
8590 · Miscellaneous Expense	59	(373)	720	-
Total 8500 · Other Operating Expenses	18,387	(3,746)	11,806	7,470
Total 8000 · Administrative Expenses	57,684	43,817	43,922	22,093
Total Expense	510,790	557,479	545,271	500,466
Operating Income/Loss	(11,722)	(31,838)	(74,157)	(27,039)
 8991 · one time (charge)/credit		5,587	1,963	
<u>Other Income/Expense</u>				

Pacific Northwest Conference of the UCC FY 2027 Conference Ministries Budget Detail

From CDC to fund shortfall

From Make a Difference to fund shortfall

From Pentecost to fund shortfall

From Conf Min Reserves to fund shortfall

Net Other Income

Net Income

<i>FY 2024 Actuals</i>	<i>FY 2025 Actuals</i>	<i>FY 2026 Fcst</i>	<i>Fy 2027 Budget</i>
17,000	10,836	23,500	-
21,000	10,836	23,500	-
(26,278)	4,579	25,194	27,039
11,722	31,838	74,157	27,039
-	-	0	(0)

Pacific Northwest Conference of the UCC

Pilgrim Firs F 2027 Budget Summary

	FY 2024 Actuals	FY 2025 Actuals	Total Year FY 26 Budget	Total Year Forecast- FY 26	Total Year FY 27 Budget
Income					
Retreats (UCC)	95,838	118,599	89,700	78,723	81,085
Retreats (Other Groups)	730,042	744,743	753,400	844,447	869,780
"Friends of" Contributions	17,476	12,994	11,060	13,278	15,400
Cell Tower & Other Income	9,891	21,367	13,440	17,950	13,721
Total Income	853,247	897,703	867,600	954,398	979,986
Expense					
Salaries & Wages	272,049	317,282	303,406	325,704	335,109
Benefits	98,871	121,051	132,502	146,218	155,747
Staff Travel, Meals & Other Exp	8,063	7,272	5,574	5,656	6,600
Camps/Programs - Food Costs	143,742	146,750	150,235	148,065	209,190
Camps/Programs - All other direct co	24,088	29,862	22,600	35,452	27,364
Camp Repairs & Maintenance	55,767	56,429	68,680	90,481	72,400
Camp Utilities	66,270	65,749	64,940	67,763	69,796
Insurance	35,664	39,162	41,352	44,250	48,335
Other Operating Exp.	27,794	23,756	26,106	11,932	3,360
Total Administrative Expenses	63,458	62,918	67,458	56,182	51,695
Total Expense	732,308	807,313	815,395	875,520	927,901
Inc/(Loss) from Operating Activity	120,939	90,390	52,205	78,878	52,085
one time charge/credit		14,810		17,689	
gain from insur. Settlement		10,360			
<u>Transfers To/From Other Funds</u>					
To/From Other Funds	1,495				
(To) /From Camp Reserves	-122,434	-115,162	-52,205	-96,464	-52,085
Total Other Income/Exp/Transf.	-120,939	-89,992	-52,205	-78,775	-52,085
Net Income excluding depreciation	0	398	0	103	0
 Food Costs % of revenue	 17%	 17%	 18%	 16%	 22%

PACIFIC NORTHWEST CONFERENCE OF THE UCC

Pilgrim Firs Budget Detail

Income

4120 · Summer Camping				0
4130 · Retreats (UCC)	95,838	116,822	78,723	81,085
4140 · Retreats (Other Groups)	730,042	744,744	844,447	869,780
4150 · Sale of Goods/Services	583	1,172	1,830	1,661
4190 · Other Operating Income	7,920	18,420	11,520	11,520
5200 · Friends of PF Contributions	17,476	12,994	13,278	15,400
5800 · Miscellaneous Income	1,388	1,235	4,600	540
Total Income	853,247	895,387	954,398	979,986

Expense

7100 · Salaries & Wages				
7140 · Camp Management	68,287	69,055	76,540	75,648
7145 · Camp Staff-Sal	83,334	67,033	64,425	62,400
7146 · Camp Staff hourly	81,822	54,429	55,334	68,269
7147 · Camp Staff Cook	20,823	71,187	70,420	73,200
7148 · Camp Staff Maint	7,107	35,154	39,567	38,400
7149 · Camp Staff Kitchen Support	10,676	20,423	19,418	17,192
Total 7100 · Salaries & Wages	272,049	317,281	325,704	335,109
7200 · Employee Benefits & Payroll Tax				
7210 · Employee Retirement & Pension	29,884	33,474	37,243	38,042
7230 · Employee Insurance	40,786	54,774	74,693	87,960
7310 · Payroll Taxes	20,800	24,279	24,832	21,046
7315 · Workers' Compensation	7,401	8,523	9,450	8,699
Total 7200 · Employee Benefits & Payroll Tax	98,871	121,050	146,218	155,747
Salaries, Wages & Benefits				
7400 · Staff Travel, Meals & Other Exp				
7400 · Staff Travel, Lodging & Other	4,280	1,301	1,431	1,200
7415 · Travel/Mileage Reimb	-	2,007	0	1,200
7425 · Staff Meals	469	511	702	1,200
7435 · Vehicle Gas/Oil	3,064	3,098	3,299	3,000
7430 · Continuing Education	400	356	224	0
Total 7400 · Staff Travel, Meals & Other Exp	8,213	7,273	5,656	6,600
7600 · Camps/Programs - Direct Costs				
7620 · Food Costs - Camps/Programs	143,742	146,750	148,065	209,190
7630 · Operating Supplies	18,093	21,350	26,591	18,336
7640 · T-Shirt/Materials Purchase Cost	5,446	3,763	6,098	7,292
7650 · Program Costs/Supplies	549	4,749	2,587	1,736
7660 · Program Prof Fees			0	0
Total 7600 · Camps/Programs - Direct Costs	167,830	176,612	183,341	236,554
7700 · Repairs & Maintenance				
7711 · Facility Repair & Maint. Camp	39,415	45,658	68,138	54,776
7712 · Equipment Repair & Maint.-Camp	4,152	2,256	5,392	8,533

7713 · Vehicles Repair & Maint.-Camp	3,382	590	7,487	1,025
7714 · Tools/Maint. Suppl./Furnishings	1,277	516	2,984	816
7716 · Water Systems Fees	4,110	4,979	4,074	4,850
7719 Pest Control	3,430	3,430	2,406	2,400
Total 7700 · Repairs & Maintenance	55,766	57,429	90,481	72,400
7720 · Utilities				
7721 · Gas, Oil, Propane	4,893	4,795	5,553	5,720
7722 · Water, Sewer, Garbage	8,172	6,862	7,025	7,236
7723 · Electric	41,535	47,327	46,551	47,948
8130 · Telephone	11,680	8,540	8,634	8,893
Total 7720 · Utilities	66,280	67,524	67,763	69,796
8000 · Administrative Expenses				
8100 · Office Operating Expenses				
8120 · Office Supplies	3,705	5,613	6,178	4,242
8140 · Postage & Shipping	220	124	139	152
8150 · Equipment Leasing	-	-	0	0
Total 8100 · Office Operating Expenses	3,925	5,737	6,317	4,394
8200 · Professional Fees				
8210 · Legal Fees	-	5,125	100	1,000
8230 · Other professional Fees			0	0
Total 8200 · Professional Fees	-	5,125	100	1,000
8500 · Other Operating Expenses				
7950 · Gifts/Grants			0	0
8515 · Insurance (Property & Liab)	38,618	26,694	44,250	48,335
8516 · Insurance (Auto)	4,396	2,622	1,604	3,208
8525 · Licenses & Permits	1,660	1,635	3,098	2,534
8526 · Acct charge from Conference	6,000	8,400	8,400	8,400
8527 · Mgmt chg to NSS	-	-	-20,000	-24,000
8530 · Membership Fees	942	654	329	600
8535 · Bank Charges & Payroll Fees	4,273	4,947	4,987	4,624
8540 · Sewer Tax	-	2,527	2,584	2,600
8590 · Miscellaneous Expense	3,493	1,814	4,513	0
Total 8500 · Other Operating Expenses	59,382	49,293	49,765	46,301
Total 8000 · Administrative Expenses	63,307	60,155	56,182	51,695
Total Expense	732,316	807,324	875,344	927,901
Net Ordinary Income (Loss)	120,931	88,063	79,054	52,085
<u>Other Income/Expense</u>				
Other Income				
one time credit		14,810	17,689	
gain from insurance settlement		10,360		
9030 · From Other Funds				
9035 · To/From Camp Funds	(120,931)	(113,245)	(96,464)	\$ (52,085)
Total Other Income/Expense	(120,931)	(88,075)	(78,775)	(52,085)
Net Income	-		0	0

Pacific Northwest Conference of the UCC

Camp N- Sid-Sen

Camp N-Sid-Sen 2027 Budget	FY 2024 Actuals	FY 2025 Actuals	Total Year FY 26 Budget	Total Year Forecast - FY 26	Total Year FY 27 Budget
Income					
Summer Camping	62,714	87,665	85,650	65,058	94,000
Retreats (UCC)	23,651	20,044	18,280	33,285	21,000
Retreats (Other Groups)	219,223	233,905	257,000	256,025	325,000
Sale of Goods/Services & Misc	3,204	7,385	3,489	8,836	4,500
Sales Taxes Collected	11,929	13,734	15,628	15,751	18,000
Friends of NSS	10,844	15,596	9,612	67,468	18,000
Total Income	331,565	378,329	389,659	446,423	480,500
Expense					
Salaries & Wages	168,563	121,788	170,208	52,112	162,600
Benefits	54,639	31,414	11,408	14,173	36,666
Staff Travel, Meals & Other Exp	7,009	7,123	12,000	5,950	9,000
Camps/Programs - Food Costs	66,303	8,656	15,902	36,904	90,233
Camps/Programs - all other direct	37,772	35,578	42,167	53,541	45,036
Upper Crust	33,601	130,055	95,432	84,731	0
Camp Repairs & Maintenance	77,130	52,690	59,125	72,400	59,670
Camp Utilities	47,472	23,917	43,382	28,589	43,960
Insurance	42,208	46,250	48,972	53,622	59,828
Other Operating Exp.	17,113	19,131	25,103	50,741	47,241
Total Expense	551,810	476,602	523,699	452,763	554,234
Incr. (Decr) from Operating Activity	\$ (220,245)	\$ (98,273)	\$ (134,040)	\$ (6,341)	\$ (73,734)
<u>Other Income/Expense</u>					
Gain from Insurance Settlement		7,466			
Donor Gifted Asset	5,000				
<u>Transfers To/From From Other Funds</u>					
From Conf Ministry Reserves	184,413	90,807	133,182	6,341	73,734
(To)/From Other Funds	-9,166				
Loan From Waggoner Fund	40,000	0			
Total Other Income/Expense	\$ 220,247	\$ 98,273	\$ 133,182	\$ 6,341	\$ 73,734
Net Income	\$ 2	\$ -	\$ (858)	\$ 0	\$ -
food cost % of Revenue	22%	3%	4%	10%	21%

Assumptions

- * New groups are attending in FY27
- * New Managing Director to be hired May 2026
- * Randy & Linda Crowe will remain thru June 2026
- * Cook & Maintenance personnel to be hired locally- competitive wages -limited benefiits

Pacific Northwest Conference of the UCC

Camp N- Sid-Sen

N-Sid-Sen Budget Detail

	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Budget
Income				
4100 · Camp Fees				
4120 · Summer Camping	62,714	87,665	65,058	94,000
4130 · Retreats (UCC)	23,651	20,044	33,285	21,000
4140 · Retreats (Other Groups)	219,223	233,905	256,025	325,000
4150 · Sale of Goods/Services	3,204	2,405	7,576	4,500
4199 · Sales Tax Collected	11,929	13,734	15,751	18,000
5200 · Contributions	10,844	15,596	67,468	18,000
5800 · Miscellaneous Income		4,980	1,260	0
Total Income	331,565	378,329	446,423	480,500
Expense				
7100 · Salaries & Wages				
7140 · Camp Management	57,240	48,019	0	59,759
7141 · Camp Mgmt Alloc		1,000	0	24,000
7146 · Camp Staff Hourly	48,780	1,923	21,678	5,700
7147 · Camp Staff Cook	10,619	-	13,332	26,302
7163 · Contract Labor Cook	11,943	4,138	12,252	7,000
7149 · Camp Staff Kitchen Support	288	4,826	2,000	7,826
7148 · Camp Staff Maint/Housekeep	29,198	36,788	1,800	20,513
7164 · Contract Labor Hskping	3,495		0	8,000
7150 · Camp Chaplin	-	5,513		
7151 · Lifeguard	-	3,011	0	3,500
7151 · Relocation Allowance		6,081		
7160 · Camp America	9,883	5,988	1,050	0
Total 7100 · Salaries & Wages	171,446	117,287	52,112	162,600
7200 · Employee Benefits & Payroll Tax				
7210 · Employee Retirement & Pension	13,777	8,240	1,456	10,740
7230 · Employee Insurance	21,329	12,255	4,840	14,520
7310 · Payroll Taxes	10,915	7,054	3,752	7,297
7315 · Workers' Compensation	5,737	3,865	4,125	4,109
Total 7200 · Employee Benefits & Pyrl Tax	51,758	31,414	14,173	36,666
7000 · Staff Payroll Expenses	223,204	148,701	66,285	199,266
7400 · Staff Travel, Meals & Other Exp				
7400 · Staff Travel, Lodging & Other	1,638	2,979	2,500	3,000
7425 · Staff Travel & Mileage Reimb	550	2,609	223	3,000
7425 · Staff Meals	337	562	948	600
7430 · Continuing Ed	-	175	0	0
7435 · Vehicle Gas/Oil	4,484	1,012	2,279	2,400

Pacific Northwest Conference of the UCC

Camp N- Sid-Sen

<u>N-Sid-Sen Budget Detail</u>	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Budget
Ttl 7400 · Staff Travel, Meals & Other Exp	7,009	7,337	5,950	9,000
7600 · Camps/Programs - Direct Costs				
7620 · Food Costs - Camps/Programs	66,303	8,705	36,904	90,233
7621 · Food/Staffing-Upper Crust	33,601	130,055	84,731	0
7630 · Operating Supplies	5,758	12,685	10,589	13,468
7640 · T-Shirt/Materials Purchase Cost	10,038		11,028	5,000
7650 · Program Costs/Supplies	5,799	5,102	3,917	4,926
7660 · Program Professional Fees	1,740	2,500	0	0
7670 · Sales Tax Expense	12,525	13,958	15,599	15,629
7680 · Camper Transportation Expense	96	120	0	1,500
7681 · Equipment Rental	1,816	1,213	815	1,213
7683 · Cleaning svcs	-	1,953	4,998	0
7684 · Cooking svcs	-	3,000	3,176	0
7682 · Boat Rental	-	-	3,419	3,300
Total 7600 · Camps/Programs - Direct Costs	137,676	179,291	175,176	135,269
<u>7700 · Repairs & Maintenance</u>				
7711 · Facility Repair & Maint. Camp	54,196	40,720	55,650	51,532
7712 · Equipment Repair & Maint.-Camp	13,043	3,961	6,599	5,187
7713 · Vehicles Repair & Maint.-Camp	4,436	4,291	3,606	1,084
7714 · Tools/Maint. Suppl./Furnishings	3,506	2,277	235	1,547
7716 · Water Systems Fees	600	90	320	320
7717 · Boat Repair & Maint	-	-	200	0
7719 · Pest Control	1,350	1,350	5,790	0
Total 7700 · Repairs & Maintenance	77,131	52,689	72,400	59,670
<u>7720 · Utilities</u>				
7721 · Gas, Oil, Propane	12,889	(1,606)	4,546	12,380
7722 · Water, Sewer, Garbage	4,070	3,718	2,867	4,066
8130 · Telephone & Internet	7,171	4,920	3,580	5,939
7723 · Electric	23,342	18,335	17,596	21,575
Total 7720 · Utilities	47,472	25,367	28,589	43,960
<u>8000 · Administrative Expenses</u>				
8100 · Office Operating Expenses				
8120 · Office Supplies & Software	1,650	3,469	1,406	3,670
8140 · Postage & Shipping	256	79	235	179
8150 · Equipment Leasing	1,554	1,544	1,512	1,541
8160 · Copies Expense	375	166	374	242

Pacific Northwest Conference of the UCC

Camp N- Sid-Sen

<u>N-Sid-Sen Budget Detail</u>	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Forecast	FY 2027 Budget
Total 8100 · Office Operating Expenses	3,835	5,258	3,527	5,632
<u>8500 · Other Operating Expenses</u>				
8505 · Search/Relocation Exp			8,300	3,773
8250 · Misc prof fees		3,900	3,920	0
8515 · Insurance (Property & Liab)	39,402	39,398	53,622	59,828
8516 · Insurance (Auto)	1,791	1,332	1,843	826
8517 · Insurance 4 Customers	-	400	0	0
8525 · Licenses & Permits	1,427	429	552	577
8526 · Acct charge from Conference	6,000	6,000	6,000	6,000
8527 · Mgmt charge from PF	-	-	20,000	24,000
8530 · Membershp Fees	410	50	400	480
8535 · Bank Charges & Payroll Fees	3,725	5,736	5,098	5,040
8540 · Sewer System/Property Tax	322	291	700	782
8590 · Miscellaneous Expense	2,407	324	401	131
Total 8500 · Other Operating Expenses	55,484	57,860	100,836	101,437
Total 8000 · Administrative Expenses	59,319	63,118	104,363	107,069
Total Expense	551,811	476,503	452,763	554,234
Net Ordinary Income (Loss)	(220,246)	(98,174)	-6,341	(73,734)
<u>Other Income/Expense</u>				
Donor Gifted Asset (Trailer)	5,000			
To/from From Camp Reserves	(9,167)			
Loan from Waggoner Fund	40,000			
From Conference Reserves to fund shortfall	184,413			
Gain from Insurance settlement		2,573		
one time charges/credits			1,500	
From Camp Reserves to fund shortfall		22,000		
From Pentecost to fund shortfall		25,000		30,000
From Waggoner to fund shortfall		25,000		
From Make a Difference to Fund Shortfall		25,000		30,000
(To)/From Camp Reserves		(1,399)	4,841	13,734
Total Other Income/Expense	220,246	98,174	6,341	73,734
Net Income	-	-	-	-

Pacific Northwest Conference of the UCC

FY 2027 Capital Budgets

Pilgrim Firs FY 2027 Capital Budget

- Housekeeping Van \$10,000
- Cabin Bathroom Upgrades \$36,000
- Improve swim beach (sand, benches, etc.) \$8000

Total \$54,000

Camp N-Sid-Sen FY 2027 Capital Budget

- Used 4 wheel drive pick up \$30,000
- Spirit Lodge Deck \$15,000

Total \$45,000

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

Net Asset Fund Balances	Balance as of May 2023	Balance as of May 2024	Balance as of May 2025	Balance as of Nov. 2025	Balance as of Dec. 2025
<u>Conference Ministries Operations</u>					
Gen'l Operations Fund	-	-	863	(95,230)	(69,532)
Conference Property	4,000	4,000	4,000	4,000	4,000
<u>Conf. Reserve funds</u>					
Legal Fee Reserve	9,539	9,539	9,539	9,539	9,538
Sabbatical Reserve	1,400	1,400	1,400	1,400	1,400
Dividends from SIT-Conf Ofc	588	588	588	588	588
Conf Min Emergency Fund	16,797	14,911	12,694	14,513	14,512
Conf Min Special Projects	0	0	0	10,700	10,700
Total Conf. Reserve Funds	28,324	26,438	24,221	36,740	36,738
Total Conference Ministries Operations	32,324	30,438	29,084	(54,490)	(28,794)
<u>Special Offerings Funds</u>					
Total Special Offerings Funds	365	(3,215)	(4)	(14)	(26)
<u>Funds</u>					
Ttl Endowmt Funds Principle	694,457	694,457	694,457	727,561	727,561
Funds with Donor Restrictions	686,513	981,074	1,124,977	1,295,568	1,311,277
Cannon Endowment-Spendable	107,504	121,512	129,799	144,609	145,639
Make a Difference-Earnings	91,652	139,608	233,833	276,396	280,023
IAF Quasi Endowment	147,685	170,573	184,849	206,792	208,459
Insurance Assistance Fund	99,297	103,706	107,418	112,835	114,566
Unity Ministry Missions Fund	39,903	80,905	43,418	18,847	20,681
Broadview Fund	0	0	0	615,721	623,693
Conf Ops Reserves	180,427	53,892	64,600	84,841	85,581
Pentecost Fund	531,809	568,982	561,645	627,996	633,690
Waggoner Fund	296,639	301,812	305,172	343,287	346,418
PF Capital Reserves	28,203	127,675	170,504	156,443	155,475
NSS Capital Reserves	41,096	16,175	16,272	16,272	16,272
<u>Church Development Funds</u>					
Strengthen the Church-Local	12,858	12,259	15,846	15,846	15,846
Church Development Projects	225,602	292,863	332,348	396,517	400,938
Church Dvlpmnt Spokane Area	224	225	225	225	225
Church Dvlpmnt Tacoma Area	1,454	1,454	1,454	1,454	1,454
New Church Dvlpmnt Land (Restr)	218,263	218,263	218,263	218,263	218,263
New Church Dvlpmnt Ldrshp (Restr)	42,112	9,804	8,664	8,664	8,664
Church Dev. Guemes Island (Restr)	10,350	10,350	10,350	10,350	10,350
ARCE Fund (Restr)	97,841	49,140	22,726	6,407	6,407
Total Church Development Funds	608,704	594,358	609,876	657,726	662,147
Total Funds	3,640,467	4,041,307	4,246,820	5,284,894	5,331,482

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

Net Asset Fund Balances	Balance as of May 2023	Balance as of May 2024	Balance as of May 2025	Balance as of Nov. 2025	Balance as of Dec. 2025
<u>PILGRIM FIRS</u>					
Camp Operations-PF		-	1,161	214,740	195,268
UCC Retreats	1,858	3,664	2,829	7,365	11,730
Deering Grants	1,000	1,000	1,000	1,000	1,000
PF Gen'l Camp Resv	113,644	152,851	217,910	242,931	245,277
Broadview gift	-			55,000	55,000
Sub-total PILGRIM FIRS Operations	116,502	157,515	222,900	521,036	508,275
Pilgrim Firs Property	928,189	906,279	895,305	899,924	899,924
Total PILGRIM FIRS Fund	1,044,691	1,063,794	1,118,205	1,420,960	1,408,199
<u>N SID SEN</u>					
Camp Operations-NSS	526	327	6,681	67,650	62,055
Summer Camps/ Retreats - NSS	(2,059)	(1,859)	(1,922)	60,871	60,840
Total NSS Operations	(1,533)	(1,532)	4,759	128,521	122,895
Power Boat Maintenance	555	1	-	-	-
NSS Gen'l Camp Resv	35,827	6,619	6,619	14,595	14,594
Broadview Fund				55,000	55,000
Clergy Camperships	811	811	811	811	811
Transportation Fund	-	849	516	516	516
Waggoner Fund Loan		40,000	40,000	40,000	40,000
Sub-total N SID SEN Operations	35,660	46,748	52,705	239,443	233,816
N Sid Sen Property	896,158	887,681	846,652	846,652	846,652
Total N SID SEN Fund	931,818	934,429	899,357	1,086,095	1,080,468
<u>OTHER FUNDS</u>					
Boundary Training Fund	6,181	6,181	6,016	6,016	6,016
Diversity Inclusion Training	-	-	-	907	929
Communities of Practice	14,197	14,035	13,707	12,126	11,649
Annual Meeting Fund	28,129	44,662	45,401	44,969	42,307
<u>All Other Funds</u>					
Misc All Other Funds	20,284	21,270	17,270	13,955	19,770
TOTAL Net Assets	5,718,456	6,152,901	6,375,856	7,815,418	7,872,000

Pacific Northwest Conference - United Church of Christ

Total Conference Balance Sheet	As of May 31, 2023	As of May 31, 2024	As of May 31, 2025	As of Nov 30, 2025	As of Dec 31, 2025
ASSETS					
Current Assets					
Banner Bank -Checking/Savings	348,883	285,242	157,773	214,276	313,146
<u>Cornerstone Deposits</u>					
Demand Fund		85,852	86,656	282,005	207,750
Total Cash on Hand	348,883	371,094	244,429	496,281	520,896
Misc CD		129,100	133,440	136,586	139,860
Broadview Fund				355,000	360,328
Insurance Assistance (Restr.)		0	104,740	105,934	107,258
Accounts Receivable	69,381	66,104	62,333	59,899	25,789
Other Current Assets					
Prepaid Expenses	10,481	(6,592)	28,828	17,243	9,562
<u>United Church Funds</u>					
Total Endowment Funds	694,456	694,456	694,456	694,456	694,456
Ttl Funds with Donor Restr.	1,182,359	1,324,556	1,249,582	1,544,139	1,558,931
Ttl Funds BoD Restr/No Restr.	1,746,728	1,937,526	2,264,887	2,690,069	2,710,867
Total United Church Funds	3,623,543	3,956,538	4,208,925	4,928,664	4,964,254
Notes Receivable	38,750	38,150	36,050	67,250	67,200
Total Other Current Assets	3,672,774	3,988,096	4,273,803	5,013,157	5,041,016
Total Current Assets	4,091,038	4,554,394	4,818,745	6,166,857	6,195,147
Fixed Assets					
N-Sid-Sen Assets	896,158	903,857	862,828	862,828	862,828
Pilgrim Firs Assets	928,189	913,907	902,933	907,552	907,552
Conference Office Assets	4,000	4,000	4,000	4,000	4,000
Total Fixed Assets	1,828,347	1,821,764	1,769,761	1,774,380	1,774,380
TOTAL ASSETS	5,919,385	6,376,158	6,588,506	7,941,237	7,969,527
LIABILITIES & EQUITY					
LIABILITIES					
Accounts Payable	91,344	88,356	78,107	41,657	44,501
Payroll Liabilities	15,641	27,713	2,998	3,162	4,043
Def Inc, Accruals & Adv Deposits	93,943	104,190	127,996	81,157	48,982
Total Other Current Liabilities	109,584	131,903	130,994	84,319	53,025
Total Current Liabilities	200,928	220,259	209,101	125,976	97,526
Total Liabilities	200,928	220,259	209,101	125,976	97,526
EQUITY					
Endowed Net Assets	694,457	694,457	694,457	694,457	694,457
Assets with Donor Restrictions	1,296,055	1,459,180	1,242,141	1,386,215	1,386,215
Invested in Fixed Assets	1,828,346	1,806,486	1,806,486	1,745,957	1,745,957
Unrestricted, Board Designated	255,189	439,771	702,883	701,766	701,766
Unrestricted Net Assets	1,835,543	1,314,095	1,710,144	1,845,831	1,846,149
Net Income	(191,133)	441,910	223,295	1,441,035	1,497,457
Total Equity	5,718,457	6,155,899	6,379,406	7,815,261	7,872,001
TOTAL LIABILITIES & EQUITY	5,919,385	6,376,158	6,588,507	7,941,237	7,969,527