



Annual Meeting 2020

Budgets & Financial Reports

Pacific Northwest Conference
of the United Church of Christ

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**PACIFIC NORTHWEST CONFERENCE
OF THE UNITED CHURCH OF CHRIST
Proposed Covid Budget: Conference Ministries
Fiscal Year June 2020-May 2021**

	<u>18/19 Actuals</u>	<u>19/20 Proj.</u>	<u>6 mos (June-Nov) 20/21 Budget</u>
Income and Reserves:			
Our Church's Wider Mission	\$428,723	\$378,606	\$120,060
Invest Income from Endowments (4%draw)	35,963	36,697	0
Fellowship Dues	21,195	21,549	0
Friends of the Conference Donations	15,383	25,434	12,000
Other Income	3,197	773	22
Transfer from Conference Ministry Rsrves	15,000	7,500	0
Transfer from Church Development Fund	50,000	50,000	25,000
Transfer from Pentecost Fund	40,000	40,000	20,000
Accounting Charge to Camps	-0-	24,000	12,000
Total Sources	\$609,461	\$584,559	\$189,082
Expenses and Transfers:			
Conference Ministry Salaries	\$174,262	\$180,046	\$90,018
Office Staff Salaries	98,810	96,204	48,552
Employee Benefits & Travel Costs	135,745	110,555	49,168
Our Church's Wider Mission (28% to Nat'l)	132,512	106,025	33,600
Administrative Expenses	65,813	49,501	20,183
Other Mission Support	25,110	15,914	0
Leadership Committees Expense	9,079	15,811	0
Credit to Camps for Acct. Charge	-0-	24,000	12,000
(Deficit) – Trans from Gen'l Conf Resrvs	(31,870)	(13,497)	(64,439)
Total Uses	\$609,461	\$584,559	\$189,082

Budget Topics:

1. Due to the impact of Covid-19 and all the current unknowns, we have prepared a budget for only the first six months of FY2021 (June thru November). We do not know how much Covid-19 will impact OCWM pledges therefore we have taken a very conservative approach in preparing this budget. We will revisit FY 2021 budgets in the fall (or sooner if operational visibility improves) and will present budgets for the second six months at that time.
2. We propose to maintain Our Church's Wider Mission (OCWM) contribution to the national office at 28%.
3. The Conference received a very generous bequest from the estate of Doris Waggoner. The stewardship committee has delayed how best to utilize this bequest until the Covid-19 crisis has passed.
4. We propose to maintain salaries and benefits for all current staff for the first six months of FY2021.
5. We propose to continue to fund The Minister of Church Vitality thru transfers from reserve funds - \$20,000 from the Pentecost Fund, \$25,000 from Church Development Funds and the remainder from General Conference Reserves.
6. The Conference Office completed it's move to smaller offices in July 2019.

**PACIFIC NORTHWEST CONFERENCE
OF THE UNITED CHURCH OF CHRIST
Proposed Covid Budget: Camp N-Sid-Sen
Fiscal Year June 2020-May 2021**

	<u>18/19 Actuals</u>	<u>19/20 Proj.</u>	<u>6 mos (June-Nov) 20/21 Budget</u>
Income and Reserves:			
Retreats: Non-UCC	\$282,795	\$220,830	\$0
Retreats: UCC	34,471	30,626	0
UCC Summer Camp Programs	85,223	78,624	0
Friends of N-Sid-Sen	11,095	14,396	3,000
Other Income	14,427	13,094	0
Credit from Conference for Acct. Support	-0-	12,000	6,000
Total Sources	\$428,011	\$369,570	\$9,000
Expenses and Transfers:			
Payroll Costs	\$224,860	\$214,435	\$86,638
Direct Costs (food, program support)	81,023	74,500	0
Administrative Expenses	48,941	52,788	23,850
Camp Repair & Maintenance	23,319	46,509	0
Camp Utilities	33,901	34,121	12,600
Acct. Charge from Conference	-0-	12,000	6,000
Surplus/(Deficit) - Trans to/from Reserves	15,967-	(64,783)	(120,088)
Total Uses	\$428,011	\$369,570	\$9,000
Memo: Donations direct to Capital Reserves	\$0	\$4,000	\$0

Budget Topics:

1. Due to the impact of Covid-19 and all the current unknowns, we have prepared a budget for only the first six months of FY2021 (June thru November). We do not anticipate any camp revenues beyond donations for these first six months. We will revisit FY 2021 budgets in the fall (or sooner if operational visibility improves) and will present budgets for the second six months at that time.
2. We propose to maintain salaries and benefits for the camp director and staff.
3. N-Sid-Sen regained its property tax exempt status for the 2020 tax year.
4. N-Sid-Sen completed its new well during FY 20. The new well was necessitated by the failure of the old well. Total cost was \$56,968. All capital improvement projects scheduled for FY21 budget are on hold and will be revisited in the fall.

**PACIFIC NORTHWEST CONFERENCE
OF THE UNITED CHURCH OF CHRIST
Proposed Covid Budget: Pilgrim Firs Camp
Fiscal Year June 2020-May 2021**

No County Recovery Site	<u>18/19 Actuals</u>	<u>19/20 Proj.</u>	<u>6 mos (June-Nov) 20/21 Budget</u>
Income and Reserves:			
Retreats: Non-UCC	\$474,145	\$507,507	\$0
Retreats: UCC	79,305	72,205	0
UCC Summer Camp Programs	21,154	4,694	0
Friends of Pilgrim Firs Donations	7,557	11,737	600
Other Income	38,859	8,746	3,600
Credit from Conference for Acct. Support	-0-	12,000	6,000
Total Sources	\$621,020	\$616,889	\$10,200
Expenses and Transfers:			
Payroll Costs	\$304,815	\$294,859	\$117,358
Direct Costs (food, program support)	141,344	136,214	0
Administrative Expenses	43,309	44,944	20,251
Camp Repair & Maintenance	58,174	34,862	240
Camp Utilities	38,856	40,568	15,950
Pay off Roof Deficit	12,158	12,158	-0-
Acct. Charge from Conference	-0-	12,000	6,000
Surplus/(Deficit)–Transf. to/from Reserves	22,364	41,284	(149,599)
Total Uses	\$621,020	\$616,889	\$10,200
Memo: Donations made to Capital Reserves	\$525	\$31,300	

Budget Topics:

1. Due to the impact of Covid-19 and all the current unknowns, we have prepared two Pilgrim Firs budgets for the first six months of FY2021 (June thru November) only. In this Pilgrim Firs budget, we do not anticipate any camp revenues beyond donations and cell tower rent for these first six months. We will revisit FY 2021 budgets in the fall (or sooner if operational visibility improves) and will present budgets for the second six months at that time.
2. We propose to maintain salaries and benefits for the camp director and staff for this 6 month F21 Budget.
3. The Roof Deficit will be paid off in full in FY20.
4. Pilgrim Firs received substantial contributions in FY20, including \$31,300 for Capital Renovations. Improvements to South Lodge costing \$31,000 were made in FY20 using these capital donations.
5. All capital improvement projects scheduled for FY21 budget are on hold and will be revisited in the fall.
6. Wade Zick, the Managing Director at Pilgrim Firs, is planning to take his sabbatical during the winter months of 20/21. Current staff will work additional hours during his sabbatical to address his work load.

**PACIFIC NORTHWEST CONFERENCE
OF THE UNITED CHURCH OF CHRIST
Proposed Covid Budget: Pilgrim Firs Camp
Fiscal Year June 2020-May 2021**

Kitsap County Recovery Site	<u>18/19 Actuals</u>	<u>19/20 Proj.</u>	6 mos (June-Nov) <u>20/21 Budget</u>
Income and Reserves:			
Retreats: Non-UCC	\$474,145	\$559,507	\$264,000
Retreats: UCC	79,305	72,205	0
UCC Summer Camp Programs	21,154	4,694	0
Friends of Pilgrim Firs Donations	7,557	11,737	600
Other Income	38,859	8,746	3,600
Credit from Conference for Acct. Support	-0-	12,000	6,000
Total Sources	\$621,020	\$668,889	\$274,200
Expenses and Transfers:			
Payroll Costs	\$304,815	\$304,233	\$140,058
Direct Costs (food, program support)	141,344	158,376	62,222
Administrative Expenses	43,309	44,874	20,251
Camp Repair & Maintenance	58,174	34,530	840
Camp Utilities	38,856	40,564	15,950
Pay off Roof Deficit	12,158	12,158	-0-
Acct. Charge from Conference	-0-	12,000	6,000
Surplus/(Deficit)–Transf. to/from Reserves	22,364	61,154	28,879
Total Uses	\$621,020	\$668,889	\$274,200
Memo: Donations made to Capital Reserves	\$525	\$31,300	

Budget Topics:

1. Due to the impact of Covid-19 and all the current unknowns, we have prepared two Pilgrim Firs budgets for the first six months of FY2021 (June thru November) only. In this Pilgrim Firs budget, Pilgrim Firs will be operating as a Kitsap County Recovery Site and will receive revenue from the county to operate as such. In addition, we have budgeted donations and cell tower rent for these first six months. We will revisit FY 2021 budgets in the fall (or sooner if operational visibility improves) and will present budgets for the second six months at that time.
2. We propose to maintain salaries and benefits for the camp director and staff for this 6 month F21 Budget.
3. The Roof Deficit has been paid off in full in FY20.
4. Pilgrim Firs received substantial contributions in FY20, including \$31,300 for Capital Renovations. Improvements to South Lodge costing \$31,000 were made in FY20 using these capital donations.
5. All capital improvement projects scheduled for FY21 budget are on hold and will be revisited in the fall.
6. Wade Zick, the Managing Director at Pilgrim Firs, is planning to take his sabbatical during the winter months of 20/21. Current staff will work additional hours during his sabbatical to address his work load.

**PACIFIC NORTHWEST CONFERENCE
OF THE UNITED CHURCH OF CHRIST**

**Capital Budgets
Fiscal Year June 2020-May 2021**

ALL CAPITAL PROJECTS ARE CURRENTLY ON HOLD

N-Sid Sen

Capital Reserve Summary

Beginning Balance May 2018	\$ 102,293
<u>Capital Expenditures FY19</u>	
Fire Hydrant	\$ (8,379)
New Well	\$ (1,575)
<u>Other changes to Capital Reserves -FY19</u>	
4% Draw -Shares in Tomorrow	\$ 4,186
Donations to Capital Reserve	\$ -
Transfer of P & L Surplus	\$ 15,963
Beginning Balance May 2019	\$ 112,488
<u>Capital Expenditures FY20</u>	
Water Heaters -Shower House	\$ (11,248)
New Well completion	\$ (55,393)
<u>Other changes to Capital Reserves -FY20</u>	
4% Draw -Shares in Tomorrow	\$ 4,100
Donations to Capital Reserve	\$ 4,000
Transfer of P & L Surplus (est.)	\$ -
Ending Balance May 2020	\$ 53,947

Proposed Capital Projects - FY 21

Replace Boat Barn	\$ 18,000
Paint Sleeping Lodge interiors	\$ 3,000
Upgrade cabins 1-6	\$ 2,500
Complete Shelters	\$ 4,500
Total F21 Budget Capital Requests	\$ 28,000

Other Projects for future years

Replace 2006 Camp Truck	\$ 40,000
Duplex for Staff	\$ 120,000
Move Mgr Residence to North Cove	\$ 50,000
Pedestrian Path across Hwy 97	\$ 140,000

Pilgrim Firs

Capital Reserve Summary

Beginning Balance May 2018	\$ 76,568
<u>Capital Expenditures FY19</u>	
2002 Dodge Caravan	\$ (3,584)
paydown Roof Deficit	\$ (16,054)
<u>Other changes to Capital Reserves -FY19</u>	
4% Draw -Shares in Tomorrow	\$ 4,186
Donations to Capital Reserve	\$ 525
Transfer of P & L Surplus	\$ 34,362
Beginning Balance May 2019	\$ 96,003
<u>Capital Expenditures FY20</u>	
South Lodge Improvements	\$ (30,710)
Pay off Roof Deficit -Pd in Full	\$ (16,054)
2013 Nissan Rogue	\$ (12,304)
Mayda Ice maker	\$ (6,357)
Stone Sculpture	\$ (4,002)
<u>Other changes to Capital Reserves -FY20</u>	
4% Draw -Shares in Tomorrow	\$ 4,100
Donations to Capital Reserve	\$ 31,300
Transfer of P & L Surplus (est.)	\$ 5,284
Ending Balance May 2020	\$ 67,260

Proposed Capital Projects - FY 21

Huckleberry roof/renovations	\$ 55,000
Septic system	\$ 30,000
Generators	\$ 14,000
Electric Gator	\$ 10,000
Cabin Window Screens	\$ 7,500
Art Sculpture	\$ 5,000
Madson Lodge - portable room divider	\$ 10,000
Total F21 Budget Capital Requests	\$ 131,500

Other Projects for future years

Staff housing	\$ 150,000
Carpet in Cabins	\$ 44,000
Cabin bathroom update	\$ 135,000

PACIFIC NORTHWEST CONFERENCE OF THE UNITED CHURCH OF CHRIST
Proposed FY21 Covid Budget: Conference Ministries

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
	Actuals	Projection	Budget	Over/(Under)	Budget-6 mos
Income					
Our Church's Wider Mission					
Churches - OCWM	\$ 428,493	\$ 378,461	\$ 417,693	\$ (39,232)	\$ 120,000
Individuals	\$ 230	\$ 145	\$ -	\$ 145	\$ 60
Total Our Church's Wider Mission	\$ 428,723	\$ 378,606	\$ 417,693	\$ (39,087)	\$ 120,060
Contributions (Friends of the Conf)	\$ 15,383	\$ 25,434	\$ 24,000	\$ 1,434	\$ 12,000
Fellowship Dues	\$ 21,195	\$ 21,549	\$ 24,000	\$ (2,451)	\$ -
PNC Program Fees	\$ 300	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$ 2,742	\$ 300	\$ -	\$ 300	\$ -
Interest Income	\$ 156	\$ 443	\$ 100	\$ 343	\$ 22
Total Income	\$ 468,499	\$ 426,332	\$ 465,793	\$ (39,461)	\$ 132,082
Expenses					
<u>Staff Payroll Expenses</u>					
<u>Salaries & Wages</u>					
Total Salaries & Wages	\$ 273,074	\$ 276,250	\$ 274,744	\$ 1,506	\$ 138,570
Total Employee Benefits & Payroll Tax	\$ 90,597	\$ 95,753	\$ 96,020	\$ (267)	\$ 48,568
Total Staff Travel, Meals & Other Exp	\$ 45,148	\$ 14,802	\$ 34,670	\$ (19,868)	\$ 600
Total Staff Payroll Expenses	\$ 408,819	\$ 386,805	\$ 405,434	\$ (18,629)	\$ 187,737
<u>Leadership Support</u>					
<u>Leadership Committees</u>					
Board of Directors	\$ 434	\$ 1,634	\$ 4,000	\$ (2,366)	\$ -
Committee on Ministry	\$ 4,881	\$ 1,495	\$ 5,020	\$ (3,525)	\$ -
Church Development Committee	\$ 1,968	\$ 90	\$ 2,000	\$ (1,910)	\$ -
Ministry Resources Committee	\$ -	\$ -	\$ 120	\$ (120)	\$ -
Personnel Committee	\$ -	\$ -	\$ 260	\$ (260)	\$ -
Stewardship Committee	\$ 163	\$ 195	\$ 300	\$ (105)	\$ -
Justice & Witness Ministries	\$ -	\$ -	\$ 300	\$ (300)	\$ -
Global Ministry Committee	\$ 164	\$ -	\$ 300	\$ (300)	\$ -
Leadership Gathering	\$ 637	\$ -	\$ -	\$ -	\$ -
Total Educational Ministries	\$ 652	\$ -	\$ 2,000	\$ (2,000)	\$ -
Total Leadership Committees	\$ 8,899	\$ 3,414	\$ 14,300	\$ (10,886)	\$ -
General Synod Delegates	\$ 180	\$ 12,397	\$ 15,000	\$ (2,603)	\$ -
Total Leadership Support	\$ 9,079	\$ 15,811	\$ 29,300	\$ (13,489)	\$ -
<u>Mission Support</u>					
OCWM Payments to National	\$ 132,512	\$ 106,025	\$ 116,957	\$ (10,932)	\$ 33,600
Other Payments to Nat'l	\$ -	\$ 10,514	\$ -	\$ 10,514	\$ -
Young Adult Service Corp	\$ 12,000	\$ -	\$ 10,000	\$ (10,000)	\$ -
Faith Action Network	\$ 9,000	\$ 4,000	\$ 8,000	\$ (4,000)	\$ -
Pacific School of Religion	\$ 1,000	\$ -	\$ 800	\$ (800)	\$ -
Pacific University	\$ 750	\$ -	\$ 680	\$ (680)	\$ -
Common Ministry at WSU	\$ 750	\$ -	\$ 680	\$ (680)	\$ -
Seattle University - STM	\$ 1,000	\$ -	\$ 880	\$ (880)	\$ -
Memorials/Gifts/Grants	\$ 190	\$ -	\$ 240	\$ (240)	\$ -
Other Program Support	\$ 420	\$ 1,400	\$ -	\$ 1,400	\$ -
Total Mission Support	\$ 157,622	\$ 121,939	\$ 138,237	\$ (16,298)	\$ 33,600
Administrative Expenses					
<u>Office Operating Expenses</u>					
Rent-Conference Office	\$ 22,284	\$ 9,050	\$ 6,000	\$ 3,050	\$ 4,500
Office Supplies	\$ 6,329	\$ 4,445	\$ 2,900	\$ 1,545	\$ 1,500
Telephone & Internet	\$ 6,289	\$ 4,061	\$ 4,450	\$ (389)	\$ 900
Postage & Shipping	\$ 1,674	\$ 1,347	\$ 1,000	\$ 347	\$ 600
Total Office Operating Expenses	\$ 36,576	\$ 18,903	\$ 14,350	\$ 4,553	\$ 7,500

PACIFIC NORTHWEST CONFERENCE OF THE UNITED CHURCH OF CHRIST
Proposed FY21 Covid Budget: Conference Ministries

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
	Actuals	Projection	Budget	Over/(Under)	Budget-6 mos
<u>Professional Fees</u>					
Other Professional Fees	\$ 150	\$ 920	\$ -	\$ 920	\$ -
United Church News Editor	\$ 6,448	\$ 4,800	\$ 4,800	\$ -	\$ 2,400
Total Professional Fees	\$ 6,598	\$ 5,720	\$ 4,800	\$ 920	\$ 2,400
<u>Repairs & Maintenance</u>					
Vehicle R & M	\$ 716	\$ 455	\$ -	\$ 455	\$ 600
Total Repairs & Maintenance	\$ 716	\$ 455	\$ -	\$ 455	\$ 600
<u>Other Operating Expenses</u>					
Insurance (Property & Liab)	\$ 15,660	\$ 16,052	\$ 15,100	\$ 952	\$ 8,056
Help Wanted Advertising	\$ 480	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ 692	\$ 503	\$ 550	\$ (47)	\$ -
Membership Fees	\$ 1,612	\$ 3,682	\$ 1,340	\$ 2,342	\$ -
Miscellaneous Expense	\$ 318	\$ 715	\$ -	\$ 715	\$ -
Bank Charges & Payroll Fees	\$ 3,161	\$ 3,471	\$ 2,400	\$ 1,071	\$ 1,627
Total Other Operating Expenses	\$ 21,923	\$ 24,423	\$ 19,390	\$ 5,033	\$ 9,683
Total Administrative Expenses	\$ 65,813	\$ 49,501	\$ 38,540	\$ 10,961	\$ 20,183
Total Expenses	\$ 641,333	\$ 574,056	\$ 611,511	\$ (37,455)	\$ 241,520
Net Ordinary Income	\$ (172,834)	\$ (147,724)	\$ (145,718)	\$ (2,006)	\$ (109,438)
<u>Other Income</u>					
<u>Transfers From Other Funds</u>					
From Church Development/Renewal	\$ 49,999	\$ 50,004	\$ 50,000	\$ 4	\$ 25,002
From/To General Conf. Reserves	\$ 46,870	\$ 21,017	\$ 21,718	\$ (701)	\$ 64,438
From Investment Accounts	\$ 75,963	\$ 76,697	\$ 74,000	\$ 2,697	\$ 19,998
Conf. Subsidy to Camps for Acct Svcs.	\$ -	\$ (24,000)	\$ (24,000)	\$ -	\$ (12,000)
To Other Funds (acct chg to camps)	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ 12,000
Total Other Income	\$ 172,832	\$ 147,718	\$ 145,718	\$ 2,000	\$ 109,438
Net Income	\$ (2)	\$ (6)	\$ -	\$ (6)	\$ (0)

Pacific Northwest Conference - United Church of Christ

N-Sid-Sen Camp Operations

Proposed FY 2021 Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget-6 mos</u>
Income					
<u>Camp Fees</u>					
Summer Camping	85,223	78,624	83,000	(4,376)	0
Retreats (UCC)	34,471	30,626	26,000	4,626	0
Retreats (Other Groups)	282,795	220,830	282,100	(61,270)	0
Sale of Goods/Services	3,528	4,847	5,600	(753)	0
Timber Sales	10,839	8,187	6,000	2,187	0
Total Camp Fees	416,856	343,114	402,700	(59,586)	0
Contributions	11,095	14,396	10,000	4,396	3,000
Miscellaneous Income	60	60	0	60	0
Total Income	428,011	357,570	412,700	(55,130)	3,000
Expense					
<u>Salaries & Wages</u>					
Total Salaries & Wages	152,180	150,966	147,568	3,398	56,994
Total Employee Benefits & Payroll Tax	62,305	58,792	59,949	(1,158)	28,444
Total Staff Travel, Meals & Other Exp	10,375	4,677	7,400	(2,723)	1,200
Total Staff Payroll Expenses	224,860	214,435	214,918	(483)	86,638
<u>Camps/Programs - Direct Costs</u>					
Food Costs - Camps/Programs	55,475	46,243	61,815	(15,572)	0
Operating Supplies	9,538	4,231	9,629	(5,398)	0
T-Shirt/Materials Purchase Cost	3,026	6,913	3,000	3,913	0
Program Costs/Supplies	370	1,889	400	1,489	0
Sales Tax Expense	12,614	15,224	15,265	(41)	0
Total Camps/Programs - Direct Costs	81,023	74,500	90,109	(15,609)	0
<u>Repairs & Maintenance</u>					
Facility repair & maint.	13,548	18,020	21,800	(3,780)	0
Equipment repair & maint.	4,859	1,813	1,500	313	0
Vehicles repair & maint.	1,518	941	2,500	(1,559)	0
Small Tools/Eqmt/Furnishings	394	464	600	(136)	0
Water Testing Fees	200	600	0	600	0
Forestry Work	2,800	24,671	0	24,671	0
Total Repairs & Maintenance	23,319	46,509	26,400	20,109	0
<u>Utilities</u>					
Gas, Oil, Propane	7,447	7,924	5,450	2,474	3,000
Water, Sewer, Garbage	1,458	4,175	1,795	2,380	600
Electric	24,996	22,022	25,257	(3,235)	9,000
Total Utilities	33,901	34,121	32,502	1,619	12,600
Administrative Expenses					
<u>Office Operating Expenses</u>					
Office Supplies	230	424	240	184	0
Telephone & Internet	3,691	3,893	3,800	93	2,000
Postage & Shipping	217	135	300	(166)	0
Equipment Leasing	3,266	1,933	3,300	(1,367)	1,650
Total Office Operating Expenses	7,404	6,385	7,640	(1,255)	3,650
<u>Other Operating Expenses</u>					
Legal Services	6,994	2,670	0	2,670	0
Advertising & Promotion	3,518	1,030	600	430	0
Insurance (Property & Liab)	24,318	24,956	22,600	2,356	12,802
Licenses & Permits	1,608	888	1,230	(342)	0

Pacific Northwest Conference - United Church of Christ

N-Sid-Sen Camp Operations

Proposed FY 2021 Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget-6 mos</u>
Membership Fees	335	250	300	(50)	0
Bank Charges & Payroll Fees	4,602	2,510	1,320	1,190	660
Property Tax	0	13,710	12,000	1,710	6,738
Miscellaneous Expense	162	389	250	139	0
Total Other Operating Expenses	<u>41,537</u>	<u>46,403</u>	<u>38,300</u>	<u>8,103</u>	<u>20,200</u>
Total Administrative Expenses	<u>48,941</u>	<u>52,788</u>	<u>45,940</u>	<u>6,848</u>	<u>23,850</u>
Total Expense	<u>412,044</u>	<u>422,353</u>	<u>409,869</u>	<u>12,483</u>	<u>123,088</u>
Net Ordinary Income	<u>15,967</u>	<u>(64,783)</u>	<u>2,831</u>	<u>(67,613)</u>	<u>(120,088)</u>
<u>Other Income/Expense</u>					
Other Income					
From Other Funds (conf support)	0	12,000	12,000	0	6,000
To Other Funds (acct. chg.)	0	(12,000)	(12,000)	0	(6,000)
To/From Internal Funds (Cap Ex)	<u>(15,967)</u>		<u>(2,831)</u>	<u>2,831</u>	
Total Other Income	<u>(15,967)</u>	<u>0</u>	<u>(2,831)</u>	<u>2,831</u>	<u>0</u>
Net Income excluding depreciation	<u>0</u>	<u>(64,783)</u>	<u>(0)</u>	<u>(64,782)</u>	<u>(120,088)</u>

Pacific Northwest Conference - United Church of Christ

Pilgrim Firs Camp Operations

Proposed FY 2021Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
No County Recovery Site	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>6 mos. Budget</u>
Income					
<u>Camp Fees</u>					
Summer Camping	21,154	4,694	8,500	(3,806)	0
Retreats (UCC)	79,305	72,205	93,725	(21,520)	0
Retreats (Other Groups)	474,145	507,507	475,600	31,907	0
Sale of Goods/Services	212	824	1,280	(456)	0
Other Operating Income	7,200	7,200	7,200	0	3,600
Total Camp Fees	582,016	592,430	586,305	6,125	3,600
Contributions	7,557	11,737	9,775	1,962	600
Miscellaneous Income	31,447	722	0	722	0
Total Income	621,020	604,889	596,080	8,809	4,200
Expense					
<u>Salaries & Wages</u>					
Total Salaries & Wages	204,604	193,566	217,558	(23,992)	66,261
Total Employee Benefits & Payroll Tax	88,953	91,392	98,239	(6,847)	48,397
Total Staff Travel, Meals & Other Exp	11,259	9,902	9,245	657	2,700
Total Staff Payroll Expenses	304,816	294,860	325,042	(30,182)	117,358
<u>Camps/Programs - Direct Costs</u>					
Food Costs - Camps/Programs	110,944	116,494	100,259	16,235	0
Operating Supplies	19,268	12,321	28,141	(15,820)	0
T-Shirt/Materials Purchase Cost	4,659	4,083	4,361	(278)	0
Program Costs/Supplies	6,288	3,316	5,904	(2,588)	0
Program Professional Fees	185	0	0	0	0
Total Camps/Programs - Direct Costs	141,344	136,214	138,665	(2,451)	0
<u>Repairs & Maintenance</u>					
Facility repair & maint.	42,545	28,057	34,550	(6,493)	0
Equipment repair & maint.	6,353	5,399	5,604	(205)	0
Vehicles repair & maint.	5,959	976	2,575	(1,599)	0
Water Testing Fees	932	332	573	(241)	240
Small Tools/Eqmt/Furnishings	2,385	98	2,302	(2,204)	0
Total Repairs & Maintenance	58,174	34,862	45,604	(10,742)	240
<u>Utilities</u>					
Gas, Oil, Propane	1,982	2,048	3,275	(1,227)	1,200
Water, Sewer, Garbage	5,612	6,040	6,156	(116)	3,000
Electric	31,262	32,480	28,899	3,581	11,750
Total Utilities	38,856	40,568	38,330	2,238	15,950
Administrative Expenses					
<u>Office Operating Expenses</u>					
Office Supplies	1,936	3,319	3,415	(96)	0
Telephone & Internet	8,351	9,609	7,516	2,093	4,200
Postage & Shipping	130	127	306	(179)	150
Total Office Operating Expenses	10,417	13,055	11,237	1,818	4,350
<u>Other Operating Expenses</u>					
Advertising & Promotion	689	0	235	(235)	0
Insurance (Property & Liab)	24,556	25,287	23,101	2,186	13,786
Licenses & Permits	1,198	1,761	1,492	269	640
Membership Fees	0	779	500	279	0
Bank Charges & Payroll Fees	1,006	217	759	(542)	150

Pacific Northwest Conference - United Church of Christ

Pilgrim Firs Camp Operations

Proposed FY 2021Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
No County Recovery Site	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>6 mos. Budget</u>
Property Tax	1,905	2,119	1,811	308	1,175
Miscellaneous Expense	3,538	1,726	600	1,126	150
Total Other Operating Expenses	32,892	31,889	28,498	3,391	15,901
Total Administrative Expenses	43,309	44,944	39,735	5,209	20,251
Total Expense	586,499	551,448	587,376	(35,928)	153,799
Net Ordinary Income	34,521	53,441	8,704	44,737	(149,599)
<u>Other Income/Expense</u>					
Other Income					
From Other Funds (conf support)	0	12,000	12,000		6,000
To Other Funds (Roof Deficit)	(12,158)	(12,158)	(12,000)	(158)	0
To Other Funds (acct. chg.)	0	(12,000)	(12,000)	0	(6,000)
To/From Internal Funds (Cap Ex Resv)	(22,364)	(41,283)	0	(41,283)	0
Total Other Income	(34,522)	(53,441)	(12,000)	(41,441)	0
Net Income	(1)	0	(3,296)	3,296	(149,599)

Pacific Northwest Conference - United Church of Christ

Pilgrim Firs Camp Operations

Proposed FY 2021 Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
County recovery site	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
Income					
<u>Camp Fees</u>					
Summer Camping	21,154	4,694	8,500	(3,806)	0
Retreats (UCC)	79,305	72,205	93,725	(21,520)	0
Retreats (Other Groups)	474,145	559,507	475,600	83,907	264,000
Sale of Goods/Services	212	824	1,280	(456)	0
Other Operating Income	7,200	7,200	7,200	0	3,600
Total Camp Fees	582,016	644,430	586,305	58,125	267,600
Contributions	7,557	11,737	9,775	1,962	600
Miscellaneous Income	31,447	722		722	0
Total Income	621,020	656,889	596,080	60,809	268,200
Expense					
<u>Salaries & Wages</u>					
Total Salaries & Wages	204,604	202,056	217,558	(15,502)	86,907
Total Employee Benefits & Payroll Tax	88,953	92,277	98,239	(5,962)	50,451
Total Staff Travel, Meals & Other Exp	11,258	9,902	9,245	657	2,700
Total Staff Payroll Expenses	304,815	304,235	325,042	(20,807)	140,058
<u>Camps/Programs - Direct Costs</u>					
Food Costs - Camps/Programs	110,944	132,692	100,259	32,433	52,299
Operating Supplies	19,268	17,391	28,141	(10,750)	8,046
T-Shirt/Materials Purchase Cost	4,659	4,083	4,361	(278)	0
Program Costs/Supplies	6,288	4,210	5,904	(1,694)	1,877
Program Professional Fees	185	0	0	0	0
Total Camps/Programs - Direct Costs	141,344	158,376	138,665	19,711	62,222
<u>Repairs & Maintenance</u>					
Facility repair & maint.	42,545	28,057	34,550	(6,493)	0
Equipment repair & maint.	6,353	5,399	5,604	(205)	0
Vehicles repair & maint.	5,959	976	2,575	(1,599)	0
Water Testing Fees	932	0	573	(573)	240
Small Tools/Eqmt/Furnishings	2,385	98	2,302	(2,204)	600
Total Repairs & Maintenance	58,174	34,530	45,604	(11,074)	840
<u>Utilities</u>					
Gas, Oil, Propane	1,982	2,048	3,275	(1,227)	1,200
Water, Sewer, Garbage	5,612	6,040	6,156	(116)	3,000
Electric	31,262	32,476	28,899	3,577	11,750
Total Utilities	38,856	40,564	38,330	2,234	15,950
Administrative Expenses					
<u>Office Operating Expenses</u>					
Office Supplies	1,935	3,319	3,415	(96)	0
Telephone & Internet	8,351	9,539	7,516	2,023	4,200
Postage & Shipping	130	127	306	(179)	150
Total Office Operating Expenses	10,416	12,985	11,237	1,748	4,350
<u>Professional Fees</u>					
Sabbatical Support	0	0	0	0	0
Total Professional Fees	0	0	0	0	0
<u>Other Operating Expenses</u>					
Advertising & Promotion	689	0	235	(235)	0
Insurance (Property & Liab)	24,556	25,287	23,101	2,186	13,786

Pacific Northwest Conference - United Church of Christ
Pilgrim Firs Camp Operations
Proposed FY 2021 Covid Budget Detail

	<u>FY 18/19</u>		<u>FY19/20</u>		<u>FY 20/21</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
County recovery site					
Licenses & Permits	1,198	1,761	1,492	269	640
Membership Fees	0	779	500	279	0
Bank Charges & Payroll Fees	1,006	217	759	(542)	150
Property Tax	1,905	2,119	1,811	308	1,175
Miscellaneous Expense	3,538	1,726	600	1,126	150
Total Other Operating Expenses	<u>32,892</u>	<u>31,889</u>	<u>28,498</u>	<u>3,391</u>	<u>15,901</u>
Total Administrative Expenses	<u>43,308</u>	<u>44,874</u>	<u>39,735</u>	<u>5,139</u>	<u>20,251</u>
Total Expense	<u>586,497</u>	<u>582,579</u>	<u>587,376</u>	<u>(4,797)</u>	<u>239,321</u>
Net Ordinary Income	<u>34,523</u>	<u>74,310</u>	<u>8,704</u>	<u>65,606</u>	<u>28,879</u>
<u>Other Income/Expense</u>					
Other Income					
From Other Funds (conf support)	0	12,000	12,000		6,000
To Other Funds (Roof Deficit)	(12,158)	(12,158)	(12,000)	(158)	0
To Other Funds (acct. chg.)	0	(12,000)	(12,000)	0	(6,000)
To/From Internal Funds (Cap Ex Resv)	(22,364)	(61,620)	0	(61,620)	0
Total Other Income	<u>(34,522)</u>	<u>(73,778)</u>	<u>(12,000)</u>	<u>(61,778)</u>	<u>0</u>
Net Income excluding depreciation	<u>1</u>	<u>532</u>	<u>(3,296)</u>	<u>3,828</u>	<u>28,879</u>

Pacific Northwest Conference - United Church of Christ

Profit & Loss - All Funds

June 2018 through May 2019

	CONFERENCE MINISTRIES FUND	SPECIAL OFFERING FUNDS	INVEST FUNDS	CHURCH DEVELOPMENT FUNDS	N SID SEN FUNDS	PILGRIM FIRS FUNDS	ALL OTHER FUNDS	ALL FUNDS
Income								
Summer Camp Programs	0	0	0	0	85,223	21,154	1,993	108,370
Retreats (UCC)	0	0	0	0	34,471	79,305	9,020	122,796
Retreats (Other Groups)	0	0	0	0	282,795	474,145		756,940
Sale of Goods/ Svcs	0	0	0	0	3,528	212		3,740
Other Income	2,742	0	0	0	10,899	38,647		52,288
Our Church's Wider Mission	428,723	0	0	0	0	0		428,723
Contributions	15,634	122,927	0	0	12,307	8,082	32,351	191,301
Fellowship Dues	21,156	0	0	0	0	0		21,156
PNC Program Fees	300	0	0	0	0	0	49,623	49,923
Investment Activity	761	0	(13,561)	(3,559)	0	0	(607)	(16,966)
Total Income	469,316	122,927	(13,561)	(3,559)	429,223	621,545	92,380	1,718,271
Expense								
Staff Salaries	273,072	0	0	0	152,181	204,605		629,858
Staff Benefits	90,597	0	0	0	62,306	88,953		241,856
Travel	45,149	0	0	0	10,890	11,259	1,386	68,684
Camps/Programs/ Direct Costs	54	0	0	0	81,022	141,344	40,718	263,138
Leadership Support	9,078	0	0	0	0	0		9,078
OCWM/Special Offgs to Nat'l	132,512	114,297	0	0	0	0		246,809
Mission Support	25,110	533	0	12,380	0	0	46,062	84,085
Office Operating Expenses	36,576	0	0	0	7,404	10,418		54,398
Professional Fees	6,598	0	0	0	6,994			13,592
Repair & Maintenance	6,092	0	0	0	24,049	58,174		88,315
Utilities	0	0	0	0	33,901	38,855		72,756
Depr, Ins & Other Oper. Exp.	21,869	3	0	0	73,642	58,547	6,055	160,116
Total Expenses	646,707	114,833	0	12,380	452,389	612,155	94,221	1,932,685
Incr/(Decr) from Operating Activity	(177,391)	8,094	(13,561)	(15,939)	(23,166)	9,390	(1,841)	(214,414)
Memo:Depreciation	5,375	0	0	0	36,106	25,656	0	67,137
Fund Transfers In/(Out)								
From Church Devel Fund	49,999	0	0	0	0	0	0	49,999
From Pentecost Fund	69,100	0	0	0	0	0	0	69,100
From IAF Funds	0	0	0	0	0	0	11,604	11,604
From Conf Ministries Reserves	46,870	0	0	0	0	0	0	46,870
From Other Funds	7,356	0	0	22,487	4,185	4,185	21,435	59,648
Total Fund Transfer In	173,325	0	0	22,487	4,185	4,185	33,039	237,221
To Conf. Ministries	(46,870)	0	(75,963)	(49,998)	0	0	0	(172,831)
To Other Funds	0	(6,730)	(39,447)	0	(2,000)	0	(16,213)	(64,390)
To Camp Funds	0	0	0	0	0	0	0	0
Total Fund Transfer Out	(46,870)	(6,730)	(115,410)	(49,998)	(2,000)	0	(16,213)	(237,221)
Net Transfers In/ (Out)	126,455	(6,730)	(115,410)	(27,511)	2,185	4,185	16,826	0
Fund Balance Beginning	128,934	0	2,320,281	712,250	1,114,000	1,037,456	235,116	5,548,037
Incr/(Decr) from Operating Activity	(177,391)	8,094	(13,561)	(15,939)	(23,166)	9,390	(1,841)	(214,414)
Net Transfers In/ (Out)	126,455	(6,730)	(115,410)	(27,511)	2,185	4,185	16,826	0
Fund Balance Ending	77,998	1,364	2,191,310	668,800	1,093,019	1,051,031	250,101	5,333,623

Pacific Northwest Conference - United Church of Christ

Net Asset (Fund) Balances-All

As of Feb 29, 2020

	May 31, 2017	May 31, 2018	May 31, 2019	Feb 29, 2020
Conference				
CONFERENCE FUND	\$ 155,606	\$ 128,398	\$ 77,998	\$ 77,861
INVESTMENTS				
ENDOWMENTS	731,199	731,199	731,199	694,457
CHURCH DEVELOPMENT	718,119	712,250	668,800	657,131
PENTECOST FUND	773,100	760,704	687,539	693,792
OTHER INVESTMENTS	765,608	829,945	774,938	892,557
OTHER FUNDS				
Insurance Assistance Fund	40,983	54,887	66,276	52,477
Global Ministries	74,061	78,982	78,552	83,287
CoM & CONF MINISTER	20,320	19,889	21,746	142,292
OTHER COMMITTEES				
Annual Meeting Fund	7,216	(915)	6,940	4,570
Communities of Practice	21,015	17,176	10,950	10,974
WRYE Scholarship	4,937	3,636	3,636	3,636
Other Committees	23,116	21,168	16,953	15,531
Camps				
N SID SEN CAMP OPS	93,993	123,421	136,793	73,441
N SID SEN PROPERTY	998,515	990,579	956,227	1,022,869
PILGRIM FIRS CAMP OPS	(3,765)	46,081	81,727	127,940
PILGRIM FIRS PROPERTY	1,010,349	991,375	969,304	1,022,681
SCHOLARSHIP/RETREAT PROGR.	31,218	39,262	44,045	46,082
TOTAL	\$ 5,465,590	\$ 5,548,037	\$ 5,333,623	\$ 5,621,578

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

	As of May 31, 2017	As of May 31, 2018	As of May 31, 2019	As of Feb 29, 2020
ASSETS				
Current Assets				
Checking/Savings	245,139	206,447	248,664	300,823
Accounts Receivable	47,685	4,393	32,094	18,890
Other Current Assets				
Prepaid Expenses	36,813	24,048	27,101	14,886
United Church Funds				
Pentecost Fund	773,100	760,704	687,539	723,792
Share in Tomorrow	621,395	641,700	613,571	645,924
General Reserves	190,122	355,962	257,807	224,627
General Endowment	173,231	178,894	171,053	180,073
Church Development Funds	654,077	666,379	601,580	633,300
IAF Endowment Fund	164,286	170,337	162,749	171,303
IAF Quasi Endowment	130,615	136,485	129,832	136,482
Feather Memorial Endowment	4,695	5,031	5,003	5,267
Cannon Endowment	86,953	93,172	92,655	97,540
Markham Fund	68,811	73,732	73,322	77,188
Make a Difference	234,246	251,000	249,605	262,766
Smith Children's Endowment	81,386	83,988	80,307	84,551
Seminarian Scholarships	10,314	4,876	4,849	5,105
Campership Funds	22,557	25,698	25,555	26,903
Total United Church Funds	3,215,788	3,447,958	3,155,427	3,274,821
Notes Receivable	45,150	41,150	41,150	41,200
Total Other Current Assets	3,297,751	3,513,156	3,223,678	3,330,907
Total Current Assets	3,590,575	3,723,996	3,504,436	3,650,620
Fixed Assets				
N-Sid-Sen Assets	998,515	990,580	956,228	1,023,074
Pilgrim Firs Assets	1,010,350	991,375	969,304	1,022,681
Conference Office Assets	18,275	15,050	9,675	9,675
Total Fixed Assets	2,027,140	1,997,005	1,935,207	2,055,430
TOTAL ASSETS	5,617,715	5,721,001	5,439,643	5,706,050
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	103,149	125,666	70,629	26,108
Other Current Liabilities				
Payroll Liabilities	2,605	1,559	7,741	7,860
Def Inc, Accruals & Adv Deposits	46,371	45,789	27,661	47,281
Total Other Current Liabilities	48,976	47,348	35,402	55,141
Total Current Liabilities	152,125	173,014	106,031	81,249
Total Liabilities	152,125	173,014	106,031	81,249
Equity				
Perm Restricted Net Assets	730,258	730,258	730,258	693,516
Temp Restricted Net Assets	1,029,301	1,029,301	1,029,301	964,064
Invested in Fixed Assets	2,007,364	2,007,364	2,007,364	2,007,364
Unrestricted, Board Designated	130,710	130,710	130,710	232,690
Unrestricted Net Assets	1,395,827	1,567,957	1,650,354	1,435,990
Net Income	172,130	82,397	(214,375)	291,177
Total Equity	5,465,590	5,547,987	5,333,612	5,624,801
TOTAL LIABILITIES & EQUITY	5,617,715	5,721,001	5,439,643	5,706,050