



# **Annual Meeting 2019**

## **Budgets & Financial Reports**

Pacific Northwest Conference  
of the United Church of Christ

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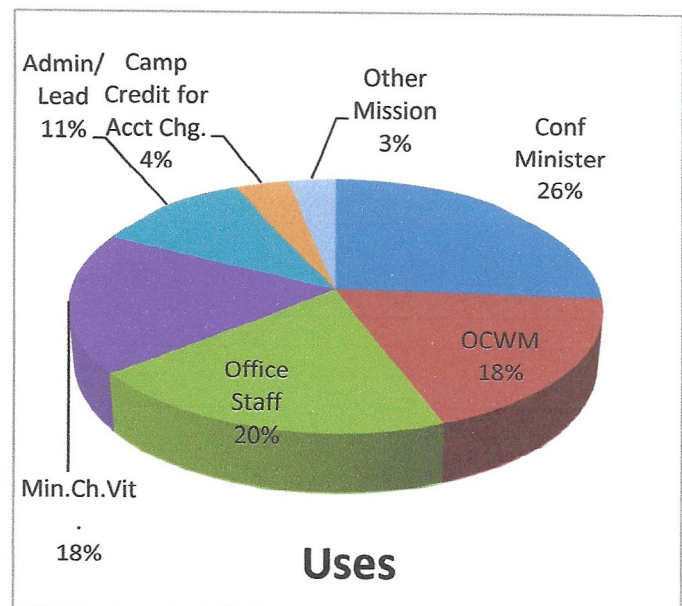
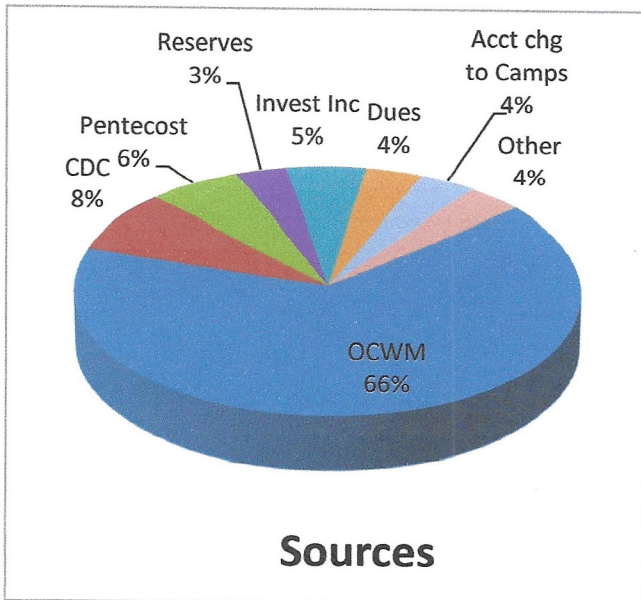
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**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST**  
Proposed Budget: General Operating Fund  
Fiscal Year June 2019-May 2020

	<u>17/18 Actuals</u>	<u>18/19 Proj.</u>	<u>19/20 Budget</u>
<b>Income and Reserves:</b>			
Our Church's Wider Mission	\$454,633	\$432,518	\$417,692
Investment Income from Endowments	33,510	32,667	34,000
Fellowship Dues	22,490	23,731	24,000
Friends of the Conference	13,859	8,926	24,000
Other Income	8,394	4,018	100
Transfer from General Reserves	33,372	22,134	6,718
Transfer from Church Development Fund	40,000	50,000	50,000
Transfer from Pentecost Fund	40,000	40,000	40,000
Transfer from Other Reserves	16,345	15,000	15,000
Accounting Charge to Camps	-0-	-0-	24,000
<b>Total Sources</b>	<b>\$662,603</b>	<b>\$628,992</b>	<b>\$635,510</b>
<b>Expenses and Transfers:</b>			
Conference Minister (Salary & Expenses)	\$155,170	164,899	\$163,909
Our Church's Wider Mission (31%/28% to Nat'l)	140,936	126,345	116,957
Office Staff (Salary & Expenses)	135,358	126,397	126,619
Minister of Church Vitality (Salary & Expenses)	109,290	116,057	114,905
Administrative Expenses	63,934	62,362	38,540
Other Mission Support	28,087	24,997	21,280
Leadership Committees Expense	20,328	7,936	29,300
Transfer to Car Reserve	9,500	-0-	-0-
Credit to Camps for Acct. Charge	-0-	-0-	24,000
<b>Total Uses</b>	<b>\$662,603</b>	<b>\$628,992</b>	<b>\$635,510</b>

**Budget Allocation**



**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST  
Proposed Budget: General Operating Fund  
Fiscal Year June 2019-May 2020**

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**Budget Topics:**

1. We propose to decrease Our Church's Wider Mission (OCWM) contribution passed on to the national office from 31% to 28% to help fund Pacific Northwest Conference operations.
2. Efforts towards The Friends of the Conference contributions that began at Annual Meeting 2017 will be redoubled with significant Giving events planned for the 19/20 Budget year. Our goal is to raise \$24,000.
3. This budget includes COLA increases of 3.3% for all current staff. This cost of living increase is based on current inflation rates in the Seattle area.
4. The Minister of Church Vitality will continue to be funded by transfers from reserve funds - \$15,000 from the Conference Ministries Reserve, \$40,000 from the Pentecost Fund and \$50,000 from Church Development Funds.
5. Other Mission Support continues to contribute to the Young Adult Service Corp, Faith Action Network and various seminaries & campus ministries, although at a lesser amount than in previous years in light of conference economic circumstances. We continue to believe in supporting for these worthy causes.
6. The General Operating Fund has a balance of \$128,398 at the end of FY 2018 and is expected to have a balance of \$91,916 at the end of FY 2019.
7. The Conference Office is contemplating moving its location during the 19/20 Budget year.

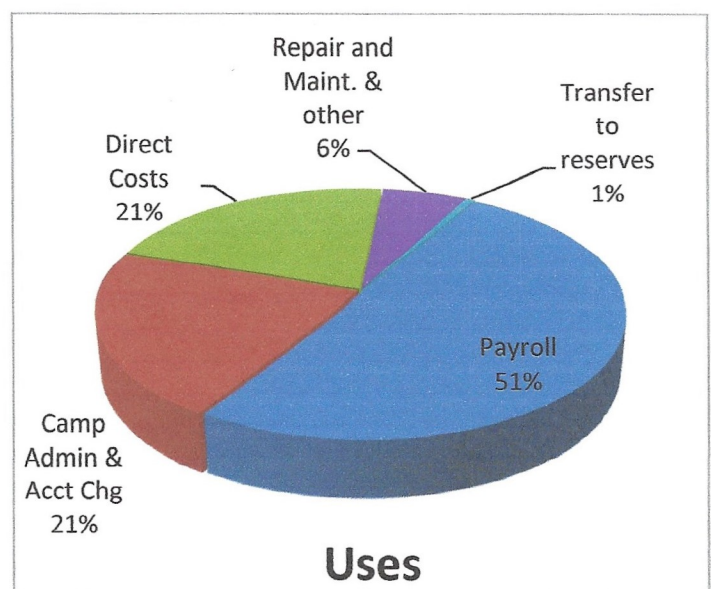
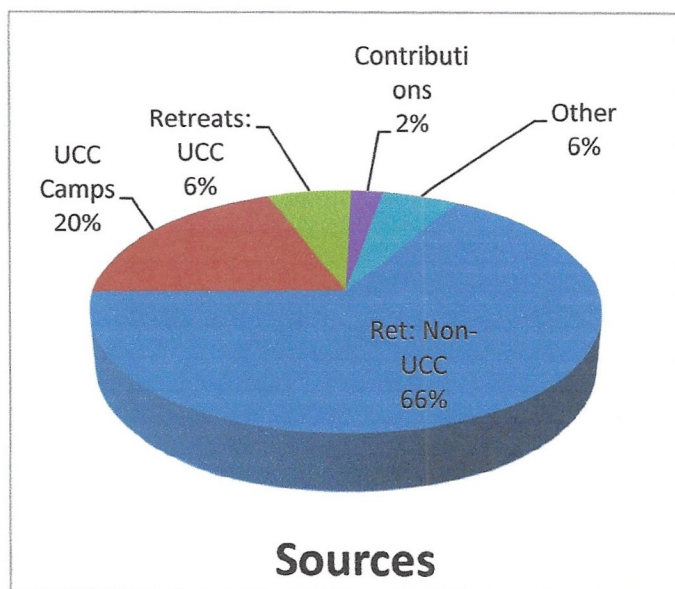


**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST  
Proposed Budget: N-Sid-Sen Camp  
Fiscal Year June 2019-May 2020**

	<u>17/18 Actuals</u>	<u>18/19 Proj.</u>	<u>19/20 Budget</u>
<b>Income and Reserves:</b>			
Retreats: Non-UCC	\$252,465	\$273,998	\$282,100
Retreats: UCC	51,248	34,297	26,000
UCC Summer Camp Programs	59,192	59,247	83,000
Friends of N-Sid-Sen	6,970	10,550	10,000
Other Income	5,542	15,371	11,600
Transfer from Prior Year Surplus	31,729	4,840	-0-
Credit from Conference for Acct. Support	-0-	-0-	12,000
Transfer from Other Funds	1,431	-0-	-0-
<b>Total Sources</b>	<b>\$408,577</b>	<b>\$398,302</b>	<b>\$424,700</b>

<b>Expenses and Transfers:</b>			
Payroll Expenses	\$206,692	216,806	\$214,918
Direct Costs (food, program support)	76,802	75,831	90,109
Administrative Expenses	72,279	86,441	79,042
Camp Repair & Maintenance	28,326	19,225	25,800
Transfer to Welcome Center Deficit	17,458	-0-	-0-
Purchase of Fixed Assets (well pump)	7,020	-0-	-0-
Acct. Charge from Conference	-0-	-0-	12,000
Transfer to Reserves	-0-	-0-	2,831
<b>Total Uses</b>	<b>\$408,577</b>	<b>\$398,302</b>	<b>\$424,700</b>

**Budget Allocation**



**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST**  
**Proposed Budget: N-Sid-Sen Camp**  
**Fiscal Year June 2019-May 2020**

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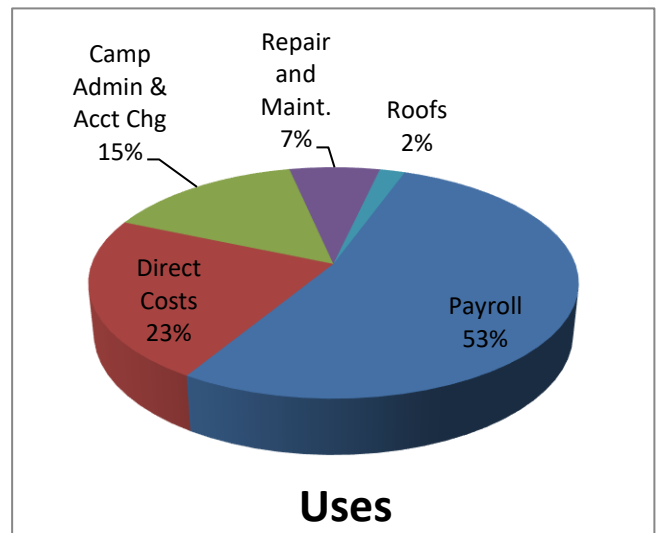
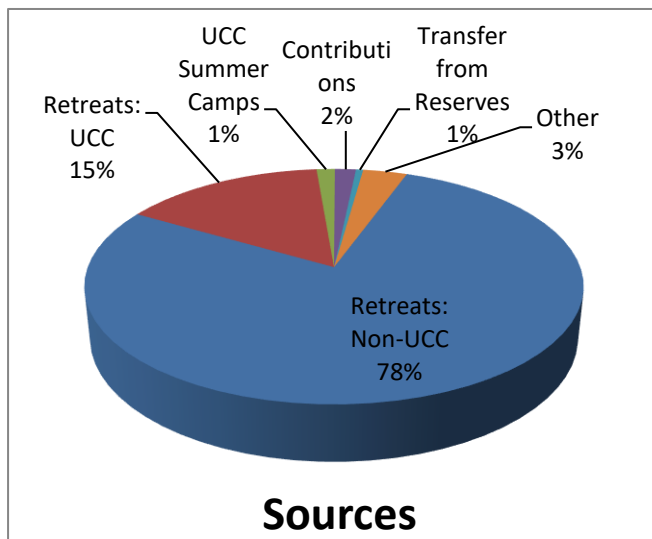
**Budget Topics:**

1. Contributions for Friends of N-Sid-Sen are projected to be just over \$10,000 for the current year and budgeted to be \$10,000 for 2019/20.
2. The budget includes salary increases of 3.3% for the camp director and staff. This is in line with the General Synod encouragement to pay living wages to all employees.
3. N-Sid-Sen has two capital improvement projects that are scheduled for 19/20 budget- a new well and a boat barn. The Capital Reserve fund currently has a surplus of \$125,748. \$48,000 of that reserve will be used in the 2019/2020 budget to pay for the two projects noted above.
4. N-Sid-Sen lost its tax exempt status in 2019 due to a missed deadline. As a result, the camp will have to pay county property tax in the amount of \$38,183. We were able to negotiate a payout of this tax over three years and get penalties and interest waived. Paperwork has already been filed in 2019 for the 2020 tax year to regain our tax exempt status.

**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST  
Proposed Budget: Pilgrim Firs Camp  
Fiscal Year June 2019-May 2020**

	<u>17/18 Actuals</u>	<u>18/19 Proj.</u>	<u>19/20 Budget</u>
<b>Income and Reserves:</b>			
Retreats: Non-UCC	\$445,471	\$467,535	\$475,600
Retreats: UCC	67,385	65,477	93,725
UCC Summer Camp Programs	37,153	8,582	8,500
Friends of Pilgrim Firs	18,089	9,292	9,775
Other Income	9,530	36,752	8,480
Credit from Conference for Acct. Support	-0-	-0-	12,000
Transfer from Prior Year Surplus	-0-	-0-	3,295
Transfer from Other Funds	1,345	-0-	-0-
<b>Total Sources</b>	<b>\$578,973</b>	<b>\$587,638</b>	<b>\$611,375</b>
<b>Expenses and Transfers:</b>			
Payroll Expenses	\$282,706	314,788	\$325,040
Direct Costs (food, program support)	127,900	145,093	138,665
Administrative Expenses	88,082	80,921	80,945
Camp Repair & Maintenance	29,442	32,167	42,725
Transfer to Roof Deficit	12,158	12,000	12,000
Acct. Charge from Conference	-0-	-0-	12,000
Transfer to Reserves	38,685	2,669	-0-
<b>Total Uses</b>	<b>\$578,973</b>	<b>\$587,638</b>	<b>\$611,375</b>

**Budget Allocation**



**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST  
Proposed Budget: Pilgrim Firs Camp  
Fiscal Year June 2019-May 2020**

**Budget Topics:**

1. Camp income in total is expected to be up in the 2019/20 budget as the camp continues to grow its UCC and Non-UCC Retreat participants.
2. The Friends of Pilgrim Firs contributions were down in the current year as we were not able to repeat a significant gift of \$10,000 in 2017/2018 which was made possible through the Puget Sound Guitar Workshop, the camp's largest annual customer. We continue to work to cultivate a Friends of Pilgrim Firs donor base.
3. This budget includes salary increases of 3.3% for the camp director and staff. This is in line with the General Synod encouragement to pay living wages to all employees.
4. The transfer to Roof Deficit is part of a four year plan to pay off the remaining cost of roof repairs that were incurred from 2009-2014. The 2019/20 budget is the fourth and final year in the 4-year plan.
5. The Pilgrim Firs camp has several capital improvement projects that are both necessary and desirable and will require considerable expense. The Capital Reserve fund currently has a surplus of \$76,678. It is proposed that \$75,000 of that reserve will be used in the 2019/2020 budget to pay for new septic lines for all the cabins and for repairs necessitated by noted deficiencies by county inspectors.



**PACIFIC NORTHWEST CONFERENCE  
OF THE UNITED CHURCH OF CHRIST**  
**Capital Budgets**  
**Fiscal Year June 2019-May 2020**

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**N-Sid-Sen Capital Budget:**

<b>Completed in 2018/19:</b>		<b>1-3 year dream projects:</b>	
New dock donated by ESFD	\$0	Pedestrian path across Hwy 97	\$140,000
<b>Projected in 2019</b>		Outback shelters east of Hwy97	\$6,400
New well	\$30,000	<b>5 year dream projects</b>	
Replace boat barn	\$18,000	Duplex for staff	\$120,000
<b>5 year projects</b>		Mgr. residence to North Cove	\$50,000
Replace 2006 camp truck	\$40,000	Build new lodge like Spirit Lodge	\$750,000
<b>Capital Reserves Available:</b>			
Ending Balance May 2018	\$121,563		
SIT dividend	<u>\$4,185</u>		
Ending Balance Feb 2019	<u>\$125,748</u>		

**Pilgrim Firs Capital Budget:**

<b>Completed in 2018/19</b>		<b>1-3 year dream projects</b>	
Begin septic system repair-est.	\$7,000	Staff housing	\$150,000
<b>Projected in 2019</b>		Carpet in Cabins	\$44,000
Cabin septic lines	\$30,000	Cabin bathroom update	\$135,000
Huckleberry windows*	\$10,000	South Lodge carpet	\$15,000
Huckleberry deck repair*	\$10,000	South Lodge bathroom update	\$2,500
Cabin screens*	\$25,000	Huckleberry bathroom remodel	\$80,000
Regrade field*	\$4,000	Gator replaced	\$10,000
<b>5 year projects</b>		Camp director car replaced	\$10,000
Huckleberry roof	\$25,000	<b>5 year dream projects</b>	
* cited by county inspectors as deficient		Program Building	\$900,000
		South Lodge room space heaters	\$9,000
<b>Capital Reserves Available:</b>		<b>Roof Deficit</b>	
Ending Balance May 2018	\$76,428	Ending Balance May 2018	(\$32,426)
Contributions received	<u>250</u>	FY19 payback *	\$12,000
Ending Balance Feb 2019	<u>\$76,678</u>	FY 20 payback *	\$12,000
		* Share in Tomorrow dividends pays remaining roof deficits.	

**PACIFIC NORTHWEST CONFERENCE OF THE UNITED CHURCH OF CHRIST**  
**Proposed FY20 Budget: General Operating Fund Detail**

	<u>FY 17/18</u>		<u>FY18/19</u>		<u>FY 19/20</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
<b>Income</b>					
<b>Our Church's Wider Mission</b>					
Churches - OCWM	\$ 454,168	\$ 432,318	\$ 454,700	\$ (22,382)	\$ 417,692
Individuals	\$ 465	\$ 200	\$ -	\$ 200	\$ -
<b>Total Our Church's Wider Mission</b>	<b>\$ 454,633</b>	<b>\$ 432,518</b>	<b>\$ 454,700</b>	<b>\$ (22,182)</b>	<b>\$ 417,692</b>
Contributions (Friends of the Conf)	\$ 13,859	\$ 8,926	\$ 12,000	\$ (3,074)	\$ 24,000
Fellowship Dues	\$ 22,490	\$ 23,731	\$ 22,800	\$ 931	\$ 24,000
PNC Program Fees	\$ 8,334	\$ -	\$ 10,000	\$ (10,000)	\$ -
Miscellaneous Income	\$ -	\$ 3,917	\$ -	\$ 3,917	\$ -
<b>Investment Earnings</b>					
Interest Income	\$ 60	\$ 100	\$ 100	\$ 0	\$ 100
<b>Total Investment Earnings</b>	<b>\$ 60</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 0</b>	<b>\$ 100</b>
<b>Total Income</b>	<b>\$ 499,376</b>	<b>\$ 469,193</b>	<b>\$ 499,600</b>	<b>\$ (30,407)</b>	<b>\$ 465,792</b>
<b>Expenses</b>					
<b>Staff Payroll Expenses</b>					
<b>Salaries &amp; Wages</b>					
Clergy Compensation	\$ 94,050	\$ 97,342	\$ 97,340	\$ 2	\$ 100,556
Conference Office	\$ 172,916	\$ 151,850	\$ 185,660	\$ (33,810)	\$ 174,188
Contract Labor	\$ 7,616	\$ 23,880	\$ -	\$ 23,880	\$ -
<b>Total Salaries &amp; Wages</b>	<b>\$ 274,582</b>	<b>\$ 273,072</b>	<b>\$ 283,000</b>	<b>\$ (9,928)</b>	<b>\$ 274,744</b>
<b>Employee Benefits &amp; Payroll Tax</b>					
Employee Retirement & Pension	\$ 31,241	\$ 32,336	\$ 32,300	\$ 36	\$ 33,403
Employee Insurance	\$ 36,729	\$ 38,780	\$ 39,200	\$ (420)	\$ 41,811
Payroll Taxes	\$ 18,802	\$ 17,810	\$ 20,000	\$ (2,190)	\$ 19,489
Workers' Compensation	\$ 1,425	\$ 1,212	\$ 1,600	\$ (388)	\$ 1,317
<b>Total Employee Benefits &amp; Payroll Tax</b>	<b>\$ 88,197</b>	<b>\$ 90,138</b>	<b>\$ 93,100</b>	<b>\$ (2,962)</b>	<b>\$ 96,019</b>
<b>Staff Travel, Meals &amp; Other Exp</b>					
Staff Meals	\$ -	\$ 3,441	\$ -	\$ 3,441	\$ 3,096
Vehicle Gas/Oil	\$ -	\$ 2,192	\$ -	\$ 2,192	\$ 1,968
Staff Travel & Other Exp	\$ 37,039	\$ 38,510	\$ 38,000	\$ 510	\$ 29,606
<b>Total Staff Travel, Meals &amp; Other Exp</b>	<b>\$ 37,039</b>	<b>\$ 44,143</b>	<b>\$ 38,000</b>	<b>\$ 6,143</b>	<b>\$ 34,670</b>
<b>Total Staff Payroll Expenses</b>	<b>\$ 399,818</b>	<b>\$ 407,353</b>	<b>\$ 414,100</b>	<b>\$ (6,747)</b>	<b>\$ 405,433</b>
<b>Leadership Support</b>					
<b>Leadership Committees</b>					
Board of Directors	\$ 2,979	\$ 284	\$ 4,000	\$ (3,716)	\$ 4,000
Committee on Ministry	\$ 1,296	\$ 3,268	\$ 5,020	\$ (1,752)	\$ 5,020
Church Development Committee	\$ 227	\$ 1,968	\$ 2,000	\$ (32)	\$ 2,000
Ministry Resources Committee	\$ -	\$ -	\$ 120	\$ (120)	\$ 120
Personnel Committee	\$ -	\$ -	\$ 260	\$ (260)	\$ 260
Stewardship Committee	\$ -	\$ 163	\$ 300	\$ (137)	\$ 300
Justice & Witness Ministries	\$ -	\$ -	\$ 500	\$ (500)	\$ 300
Global Ministry Committee	\$ 261	\$ 164	\$ 500	\$ (336)	\$ 300
<b>Educational Ministries</b>					
EMC Adult Spiritual Formation	\$ 700	\$ 35	\$ 850	\$ (815)	\$ 500
EMC Outdoor Ministries	\$ 250	\$ -	\$ 950	\$ (950)	\$ 500
EMC Youth & Young Adults	\$ 617	\$ 617	\$ 2,400	\$ (1,783)	\$ 1,000
Educational Ministries - Other	\$ -	\$ -	\$ 200	\$ (200)	\$ -
<b>Total Educational Ministries</b>	<b>\$ 1,567</b>	<b>\$ 652</b>	<b>\$ 4,400</b>	<b>\$ (3,748)</b>	<b>\$ 2,000</b>
<b>Total Leadership Committees</b>	<b>\$ 6,330</b>	<b>\$ 6,499</b>	<b>\$ 17,100</b>	<b>\$ (10,601)</b>	<b>\$ 14,300</b>
General Synod Delegates	\$ 13,998	\$ 1,437	\$ -	\$ 1,437	\$ 15,000
<b>Total Leadership Support</b>	<b>\$ 20,328</b>	<b>\$ 7,936</b>	<b>\$ 17,100</b>	<b>\$ (9,164)</b>	<b>\$ 29,300</b>



**PACIFIC NORTHWEST CONFERENCE OF THE UNITED CHURCH OF CHRIST**  
**Proposed FY20 Budget: General Operating Fund Detail**

	FY 17/18		FY18/19		FY 19/20
	Actuals	Projection	Budget	Over/(Under)	Budget
<b><u>Mission Support</u></b>					
OCWM Payments to National	\$ 140,936	\$ 126,345	\$ 140,957	\$ (14,612)	\$ 116,957
Young Adult Service Corp	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ 10,000
Faith Action Network	\$ 8,000	\$ 9,000	\$ 9,000	\$ -	\$ 8,000
Pacific School of Religion	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 800
Pacific University	\$ 750	\$ 750	\$ 750	\$ -	\$ 680
Common Ministry at WSU	\$ 750	\$ 750	\$ 750	\$ -	\$ 680
Seattle University - STM	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 880
Memorials/Gifts/Grants	\$ 87	\$ 433	\$ 293	\$ 140	\$ 240
Other Program Support	\$ 4,500	\$ 64	\$ -	\$ 64	\$ -
<b>Total Mission Support</b>	<b>\$ 169,023</b>	<b>\$ 151,342</b>	<b>\$ 165,750</b>	<b>\$ (14,408)</b>	<b>\$ 138,237</b>
<b><u>Administrative Expenses</u></b>					
<b><u>Office Operating Expenses</u></b>					
Rent-Conference Office	\$ 21,906	\$ 22,284	\$ 22,500	\$ (216)	\$ 3,600
Office Supplies	\$ 5,604	\$ 5,605	\$ 4,000	\$ 1,605	\$ 4,000
Telephone & Internet	\$ 5,730	\$ 6,243	\$ 4,800	\$ 1,443	\$ 4,800
Equipment Leasing	\$ 1,375	\$ -	\$ -	\$ -	\$ -
Postage & Shipping	\$ 679	\$ 1,081	\$ 1,000	\$ 81	\$ 1,000
<b>Total Office Operating Expenses</b>	<b>\$ 35,294</b>	<b>\$ 35,212</b>	<b>\$ 32,300</b>	<b>\$ 2,912</b>	<b>\$ 13,400</b>
<b><u>Professional Fees</u></b>					
Financial Services	\$ -	\$ 150		\$ 150	\$ -
Other Professional Fees	\$ -	\$ 52		\$ 52	\$ -
United Church News Editor	\$ 6,000	\$ 6,300	\$ 6,000	\$ 300	\$ 4,800
<b>Total Professional Fees</b>	<b>\$ 6,000</b>	<b>\$ 6,502</b>	<b>\$ 6,000</b>	<b>\$ 502</b>	<b>\$ 4,800</b>
<b><u>Repairs &amp; Maintenance</u></b>					
Vehicles	\$ 725	\$ -	\$ 2,400	\$ (2,400)	\$ -
<b>Total Repairs &amp; Maintenance</b>	<b>\$ 725</b>	<b>\$ -</b>	<b>\$ 2,400</b>	<b>\$ (2,400)</b>	<b>\$ -</b>
<b><u>Other Operating Expenses</u></b>					
Insurance (Property & Liab)	\$ 13,787	\$ 14,656	\$ 15,100	\$ (444)	\$ 15,100
Help Wanted Advertising	\$ 140	\$ 480	\$ -	\$ 480	\$ -
Small Tools/Eqmt/Furnishings	\$ 65	\$ -	\$ 600	\$ (600)	\$ 600
Licenses & Permits	\$ 757	\$ 502	\$ 550	\$ (49)	\$ 550
Membership Fees	\$ 4,256	\$ 1,612	\$ 4,400	\$ (2,788)	\$ 1,340
Miscellaneous Expense	\$ 4	\$ 277	\$ -	\$ 277	\$ 250
Bank Charges & Payroll Fees	\$ 2,906	\$ 3,121	\$ 2,500	\$ 621	\$ 2,500
<b>Total Other Operating Expenses</b>	<b>\$ 21,915</b>	<b>\$ 20,647</b>	<b>\$ 23,150</b>	<b>\$ (2,503)</b>	<b>\$ 20,340</b>
<b>Total Administrative Expenses</b>	<b>\$ 63,934</b>	<b>\$ 62,362</b>	<b>\$ 63,850</b>	<b>\$ (1,488)</b>	<b>\$ 38,540</b>
<b>Total Expenses</b>	<b>\$ 653,103</b>	<b>\$ 628,992</b>	<b>\$ 660,800</b>	<b>\$ (31,808)</b>	<b>\$ 611,510</b>
<b>Net Ordinary Income</b>	<b>\$ (153,727)</b>	<b>\$ (159,799)</b>	<b>\$ (161,200)</b>	<b>\$ 1,401</b>	<b>\$ (145,718)</b>
<b><u>Other Income</u></b>					
<b><u>Transfers From Other Funds</u></b>					
From Church Development/Renewal	\$ 40,000	\$ 49,999	\$ 50,000	\$ (1)	\$ 50,000
From/To General Reserves	\$ 33,372	\$ 22,134	\$ 22,200	\$ (67)	\$ 6,718
From Investment Accounts	\$ 73,510	\$ 72,667	\$ 74,000	\$ (1,333)	\$ 74,000
From Other Funds (MCV supt)	\$ 16,345	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
From Other Funds (acct chg to camps)	\$ -	\$ -	\$ -	\$ -	\$ 24,000
<b>Total Transfers From Other Funds</b>	<b>\$ 163,227</b>	<b>\$ 159,799</b>	<b>\$ 161,200</b>	<b>\$ (1,401)</b>	<b>\$ 169,718</b>
<b><u>Transfers To Other Funds</u></b>					
Conference Support to camps	\$ -	\$ -	\$ -		\$ (24,000)
To/From Internal Funds	\$ (9,500)	\$ -	\$ -		\$ -
<b>Total Transfers To Other Funds</b>	<b>\$ (9,500)</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ (24,000)</b>
<b>Total Other Income</b>	<b>\$ 153,727</b>	<b>\$ 159,799</b>	<b>\$ 161,200</b>	<b>\$ (1,401)</b>	<b>\$ 145,718</b>
<b>Net Income</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 0</b>

Pacific Northwest Conference - United Church of Christ  
N-Sid-Sen Camp Operations  
Proposed FY 2020 Budget Detail

	<u>FY 17/18</u> <u>Actuals</u>	<u>Projection</u>	<u>FY18/19</u> <u>Budget</u>	<u>Over/(Under)</u>	<u>FY 19/20</u> <u>Budget</u>
<b>Income</b>					
<b><u>Camp Fees</u></b>					
Summer Camping	59,192	59,247	67,700	(8,453)	83,000
Retreats (UCC)	51,248	34,297	36,700	(2,403)	26,000
Retreats (Other Groups)	252,465	273,998	278,100	(4,102)	282,100
Sale of Goods/Services	5,542	4,194	5,600	(1,406)	5,600
Other Operating Income	0	0	500	(500)	0
Timber Sales	0	10,423	0	10,423	6,000
<b>Total Camp Fees</b>	<b>368,447</b>	<b>382,159</b>	<b>388,600</b>	<b>(6,441)</b>	<b>402,700</b>
<b>Contributions</b>	<b>6,970</b>	<b>10,550</b>	<b>10,000</b>	<b>550</b>	<b>10,000</b>
<b>Miscellaneous Income</b>		<b>753</b>		<b>753</b>	<b>0</b>
<b>Total Income</b>	<b>375,417</b>	<b>393,462</b>	<b>398,600</b>	<b>(5,138)</b>	<b>412,700</b>
<b>Expense</b>					
<b><u>Salaries &amp; Wages</u></b>					
Camp Management	52,937	54,272	54,300	(28)	56,067
Camp Staff-Sal	82,824	63,819	62,500	1,319	62,773
Camp Staff- Hrly	0	23,946	23,000	946	21,128
Camp Contract Labor	11,446	8,426	11,200	(2,774)	7,600
<b>Total Salaries &amp; Wages</b>	<b>147,207</b>	<b>150,463</b>	<b>151,000</b>	<b>(537)</b>	<b>147,568</b>
<b><u>Employee Benefits &amp; Payroll Tax</u></b>					
Employee Retirement & Pension	12,609	12,984	13,000	(16)	13,447
Employee Insurance	28,000	28,664	30,000	(1,336)	30,033
Payroll Taxes	10,823	10,994	11,200	(206)	11,289
Workers' Compensation	5,763	5,765	5,300	465	5,180
<b>Total Employee Benefits &amp; Payroll Tax</b>	<b>57,195</b>	<b>58,407</b>	<b>59,500</b>	<b>(1,093)</b>	<b>59,949</b>
<b><u>Staff Travel, Meals &amp; Other Exp</u></b>					
Travel & Mileage Reimb	0	797	0	797	600
Staff Meals	0	964	0	964	600
Vehicle Gas/Oil	0	3,682	0	3,682	3,800
Staff Travel, Meals & Other Exp - Other	2,290	2,494	4,000	(1,506)	2,400
<b>Total Staff Travel, Meals &amp; Other Exp</b>	<b>2,290</b>	<b>7,936</b>	<b>4,000</b>	<b>3,936</b>	<b>7,400</b>
<b>Total Staff Payroll Expenses</b>	<b>206,692</b>	<b>216,806</b>	<b>214,500</b>	<b>2,306</b>	<b>214,918</b>
<b><u>Camps/Programs - Direct Costs</u></b>					
Food Costs - Camps/Programs	52,163	50,935	59,700	(8,765)	61,815
Operating Supplies	7,830	7,732	9,300	(1,569)	9,629
T-Shirt/Materials Purchase Cost	4,018	3,026	4,400	(1,374)	3,000
Program Costs/Supplies	250	535	0	535	400
Sales Tax Expense	12,541	13,604	13,999	(396)	15,265
<b>Total Camps/Programs - Direct Costs</b>	<b>76,802</b>	<b>75,831</b>	<b>87,400</b>	<b>(11,569)</b>	<b>90,109</b>
<b>Administrative Expenses</b>					
<b><u>Office Operating Expenses</u></b>					
Office Supplies	1,041	141	500	(359)	240
Telephone & Internet	3,825	3,512	4,000	(488)	3,800
Postage & Shipping	193	177	200	(23)	300
Equipment Leasing	3,026	3,265	3,300	(35)	3,300
<b>Total Office Operating Expenses</b>	<b>8,085</b>	<b>7,095</b>	<b>8,000</b>	<b>(905)</b>	<b>7,640</b>
<b><u>Repairs &amp; Maintenance</u></b>					
Facility repair & maint.	20,398	14,906	20,000	(5,094)	21,800
Equipment repair & maint.	1,892	2,483	1,500	983	1,500
Vehicles repair & maint.	6,036	1,836	3,000	(1,164)	2,500



## Pacific Northwest Conference - United Church of Christ

## N-Sid-Sen Camp Operations

## Proposed FY 2020 Budget Detail

	<u>FY 17/18</u>		<u>FY18/19</u>		<u>FY 19/20</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
<b>Total Repairs &amp; Maintenance</b>	28,326	19,225	24,500	(5,275)	25,800
<b><u>Utilities</u></b>					
Gas, Oil, Propane	9,369	5,917	9,700	(3,783)	5,450
Water, Sewer, Garbage	2,124	2,009	1,500	509	1,795
Electric	25,817	24,818	25,000	(182)	25,257
<b>Total Utilities</b>	37,310	32,743	36,200	(3,456)	32,502
<b><u>Other Operating Expenses</u></b>					
Help Wanted Advertising	1,647	2,794	0	2,794	0
Legal Services	0	7,500	0	7,500	0
Advertising & Promotion	900	910	1,700	(790)	600
Insurance (Property & Liab)	21,871	24,699	22,600	2,099	22,600
Small Tools/Eqmt/Furnishings	63	269	1,200	(931)	600
Licenses & Permits	532	1,824	600	1,224	1,230
Membership Fees	380	350	350	0	300
Bank Charges & Payroll Fees	1,266	3,336	1,300	2,036	1,320
Property Tax	225	3,000	250	2,750	12,000
Depreciation Expense	35,400	35,800	35,800	0	36,000
Miscellaneous Expense	0	1,922	0	1,922	250
<b>Total Other Operating Expenses</b>	62,284	82,403	63,800	18,603	74,900
<b>Total Administrative Expenses</b>	136,005	141,466	132,500	8,966	140,842
<b>Total Expense</b>	419,499	434,102	434,400	(297)	445,869
<b>Net Ordinary Income</b>	(44,082)	(40,640)	(35,800)	(4,840)	(33,169)
<b>Net Ordinary Income excluding depreciation</b>	(8,682)	(4,840)	0	(4,840)	2,831
<b><u>Other Income/Expense</u></b>					
<b>Other Income</b>					
From Other Funds (conf support)	1,431	0	0	0	12,000
<b>Total Transfer from Other Funds</b>	1,431	0	0	0	12,000
To Other Funds (Welcome Center Deficit)	(17,458)	0	0	0	0
To Other Funds (acct. chg.)	0	0	0	0	(12,000)
To/From Internal Funds (Cap Ex)	(7,020)	0	0	0	0
<b>Total Transfer To Other Funds</b>	(24,478)	0	0	0	(12,000)
<b>Total Other Income</b>	(23,047)	0	0	0	0
<b>Net Income excluding depreciation</b>	(31,729)	(4,840)	0	(4,840)	2,831

## Pacific Northwest Conference- United Church of Christ

## Pilgrim Firs Camp

## FY2020 Proposed Budget Detail

	<u>FY 17/18</u>		<u>FY18/19</u>		<u>FY 19/20</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
<b>Income</b>					
<b><u>Camp Fees</u></b>					
Summer Camping	37,153	8,582	23,700	(15,118)	8,500
Retreats (UCC)	67,385	65,477	82,150	(16,673)	93,725
Retreats (Other Groups)	445,471	467,535	445,100	22,435	475,600
Sale of Goods/Services	2,037	1,287	2,300	(1,013)	1,280
Other Operating Income	7,200	7,200	7,200	0	7,200
<b>Total Camp Fees</b>	<b>559,246</b>	<b>550,081</b>	<b>560,450</b>	<b>(10,369)</b>	<b>586,305</b>
<b>Contributions</b>	<b>18,089</b>	<b>9,292</b>	<b>7,500</b>	<b>1,792</b>	<b>9,775</b>
<b>Miscellaneous Income (insurance proceeds)</b>	<b>293</b>	<b>28,266</b>	<b>0</b>	<b>28,266</b>	<b>0</b>
<b>Total Income</b>	<b>577,628</b>	<b>587,638</b>	<b>567,950</b>	<b>19,688</b>	<b>596,080</b>
<b>Expense</b>					
<b><u>Salaries &amp; Wages</u></b>					
Camp Management	57,160	58,125	59,100	(975)	61,034
Camp Staff-Sal	0	106,573	110,500	(3,927)	109,068
Camp Staff- Hrly	146,337	48,000	51,000	(3,000)	47,450
<b>Total Salaries &amp; Wages</b>	<b>203,497</b>	<b>212,699</b>	<b>220,600</b>	<b>(7,901)</b>	<b>217,552</b>
<b><u>Employee Benefits &amp; Payroll Tax</u></b>				<b>0</b>	
Employee Retirement & Pension	24,183	29,791	29,600	191	29,477
Employee Insurance	25,032	37,039	32,100	4,939	46,682
Payroll Taxes	15,567	15,975	16,900	(925)	16,643
Workers' Compensation	5,490	5,327	6,100	(773)	5,441
<b>Total Employee Benefits &amp; Payroll Tax</b>	<b>70,272</b>	<b>88,131</b>	<b>84,700</b>	<b>3,431</b>	<b>98,242</b>
<b><u>Staff Travel, Meals &amp; Other Exp</u></b>				<b>0</b>	
Staff Meals	0	3,469	0	3,469	1,800
Continuing Ed	1,331	0	0	0	0
Vehicle Gas/Oil	0	5,909	0	5,909	2,520
Staff Travel, Meals & Other Exp - Other	7,606	4,580	7,000	(2,420)	4,925
<b>Total Staff Travel, Meals &amp; Other Exp</b>	<b>8,937</b>	<b>13,958</b>	<b>7,000</b>	<b>6,958</b>	<b>9,246</b>
<b>Total Staff Payroll Expenses</b>	<b>282,706</b>	<b>314,788</b>	<b>312,300</b>	<b>2,488</b>	<b>325,040</b>
<b><u>Camps/Programs - Direct Costs</u></b>				<b>0</b>	
Food Costs - Camps/Programs	96,036	107,791	96,400	11,391	100,258
Operating Supplies	27,090	26,738	26,900	(162)	28,143
T-Shirt/Materials Purchase Cost	4,667	4,659	4,700	(41)	4,360
Program Costs/Supplies	107	5,904	0	5,904	5,904
<b>Total Camps/Programs - Direct Costs</b>	<b>127,900</b>	<b>145,093</b>	<b>128,000</b>	<b>17,093</b>	<b>138,665</b>
<b>Administrative Expenses</b>					
<b><u>Office Operating Expenses</u></b>					
Office Supplies	3,584	3,415	1,200	2,215	3,415
Telephone & Internet	7,596	7,519	7,200	319	7,519
Postage & Shipping	300	307	300	7	307
Equipment Leasing	1,930	0	2,000	(2,000)	0
<b>Total Office Operating Expenses</b>	<b>13,410</b>	<b>11,241</b>	<b>10,700</b>	<b>541</b>	<b>11,241</b>
<b><u>Repairs &amp; Maintenance</u></b>					
Facility repair & maint.	28,651	31,246	24,100	7,146	34,550
Equipment repair & maint.	448	783	1,000	(217)	5,600

## Pacific Northwest Conference- United Church of Christ

## Pilgrim Firs Camp

## FY2020 Proposed Budget Detail

	<u>FY 17/18</u>		<u>FY18/19</u>		<u>FY 19/20</u>
	<u>Actuals</u>	<u>Projection</u>	<u>Budget</u>	<u>Over/(Under)</u>	<u>Budget</u>
Vehicles repair & maint.	343	138	2,500	(2,362)	2,575
<b>Total Repairs &amp; Maintenance</b>	<b>29,442</b>	<b>32,167</b>	<b>27,600</b>	<b>4,567</b>	<b>42,725</b>
<b><u>Utilities</u></b>					
Gas, Oil, Propane	3,757	3,005	4,200	(1,195)	3,275
Water, Sewer, Garbage	5,899	5,582	5,400	182	6,156
Electric	29,331	28,899	30,500	(1,601)	28,899
<b>Total Utilities</b>	<b>38,987</b>	<b>37,485</b>	<b>40,100</b>	<b>(2,615)</b>	<b>38,329</b>
<b><u>Other Operating Expenses</u></b>					
Help Wanted Advertising	0	0	0	0	0
Other Professional Services	0	573		573	573
Advertising & Promotion	1,295	235	400	(165)	235
Insurance (Property & Liab)	22,015	24,904	23,000	1,904	23,103
Small Tools/Eqmt/Furnishings	8,124	2,302	10,000	(7,698)	2,302
Licenses & Permits	1,222	618	1,050	(432)	1,492
Membership Fees	405	500	1,000	(500)	500
Bank Charges & Payroll Fees	186	959	0	959	759
Property Tax	1,780	1,811	1,800	11	1,811
Depreciation Expense	25,919	26,000	26,000	0	28,000
Miscellaneous Expense	658	114	0	114	600
<b>Total Other Operating Expenses</b>	<b>61,604</b>	<b>58,016</b>	<b>63,250</b>	<b>(5,235)</b>	<b>59,374</b>
<b>Total Administrative Expenses</b>	<b>143,443</b>	<b>138,909</b>	<b>141,650</b>	<b>(2,741)</b>	<b>151,669</b>
<b>Total Expense</b>	<b>554,049</b>	<b>598,790</b>	<b>581,950</b>	<b>16,840</b>	<b>615,375</b>
<b>Net Ordinary Income</b>	<b>23,579</b>	<b>(11,152)</b>	<b>(14,000)</b>	<b>2,848</b>	<b>(19,295)</b>
<b>Net Ordinary Income excluding depreciation</b>	<b>49,498</b>	<b>14,848</b>	<b>12,000</b>	<b>2,848</b>	<b>8,705</b>
<b><u>Other Income/Expense</u></b>					
<b><u>Other Income</u></b>					
From Other Funds (conf support)	1,345	0	0	0	12,000
<b>Total Transfer from Other Funds</b>	<b>1,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>
To Other Funds (Roof Deficit)	(12,158)	(12,000)	(12,000)	0	(12,000)
To Other Funds (acct. chg.)	0	0	0	0	(12,000)
To/From Internal Funds (Cap Ex)	(38,685)	0	0	0	0
<b>Total Transfer To Other Funds</b>	<b>(50,843)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>0</b>	<b>(24,000)</b>
<b>Total Other Income</b>	<b>(49,498)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>0</b>	<b>(12,000)</b>
<b>Net Income excluding depreciation</b>	<b>0</b>	<b>2,848</b>	<b>0</b>	<b>2,848</b>	<b>(3,295)</b>



Pacific Northwest Conference - United Church of Christ

Profit & Loss - All Funds

June 2017 through May 2018

	GENERAL OPERATING FUND	SPECIAL OFFERING FUNDS	INVESTMENT FUNDS	N SID SEN FUNDS	PILGRIM FIRS FUNDS	SCHOLARSHIP/ RETREAT FUNDS	CHURCH DEVELOPMENT FUNDS	CoM & CONF MINISTER FUNDS	CMTE & PROGRAM FUNDS	TOTAL FUNDS
Income										
Summer Camp Programs	0	0	0	59,505	37,153	9,628	0	0	0	106,286
Retreats (UCC)	0	0	0	51,248	67,385	7,751	0	0	0	126,384
Retreats (Other Groups)	0	0	0	252,465	445,471	0	0	0	0	697,936
Sale of Goods/ Svcs	0	0	0	5,542	2,038	0	0	0	0	7,580
Other Income	0	0	0	1,000	7,200	0	0	0	0	8,200
Our Church's Wider Mission	454,633	0	0	0	0	0	0	0	0	454,633
Contributions	13,859	124,773	0	59,302	20,132	3,612	0	4,026	53,109	278,813
Fellowship Dues	22,490	0	0	0	0	0	0	0	0	22,490
PNC Program Fees	8,334	0	0	0	0	0	0	5,965	50,024	64,323
Investment Activity	15,511	0	162,808	0	0	1,968	46,361	662	4,921	232,231
Total Income	514,827	124,773	162,808	429,062	579,379	22,959	46,361	10,553	108,054	1,998,876
Expense										
Staff Salaries	274,582	0	0	147,207	203,498	0	0	0	0	625,287
Staff Benefits	88,198	0	0	57,195	70,273	0	0	0	0	215,666
Staff Travel	37,039	0	0	2,764	8,937	0	0	132	0	48,872
Camps/Programs/ Direct Costs	100	0	0	76,802	127,901	12,668	0	3,467	65,207	286,145
Leadership Support	20,329	0	0	0	0	0	0	0	0	20,329
OCWM/Special Offgs to Nat'l	140,936	118,068	0	0	0	0	0	0	0	259,004
Mission Support	28,087	253	0	0	0	0	31,943	7,100	45,574	112,957
Office Operating Expenses	35,295	0	0	8,086	14,072	0	0	0	0	57,453
Professional Fees	6,000	0	0	0	0	0	0	0	0	6,000
Repair & Maintenance	3,951	0	0	56,806	55,361	0	0	0	0	116,118
Utilities	0	0	0	37,309	38,987	0	0	0	0	76,296
Other Operating Expenses	22,848	0	0	26,886	35,056	4,903	0	386	2,338	92,417
Total Expenses	657,365	118,321	0	413,055	554,085	17,571	31,943	11,085	113,119	1,916,544
Incr/(Decr) from Operating Activity	(142,538)	6,452	162,808	16,007	25,294	5,388	14,418	(432)	(5,065)	82,332
Memo:Depreciation	3,225	0	0	35,405	25,919	0	0	0	0	64,549
Fund Transfers In/(Out)										
From Church Devel/Renew	40,000	0	0	0	0	0	0	0	0	40,000
From Investment Accts	73,986	0	0	4,054	4,054	3,179	15,261	0	11,206	111,740
From Other Funds	1,345	0	0	1,431	1,346	240	4,451	0	0	8,813
Total Fund Transfer In	115,331	0	0	5,485	5,400	3,419	19,712	0	11,206	160,553
To General Reserves	0	0	(73,510)	0	0	0	(40,000)	0	0	(113,510)
To Other Funds	0	(6,452)	(38,229)	0	0	(326)	0	0	(2,036)	(47,043)
Total Fund Transfer Out	0	(6,452)	(111,739)	0	0	(326)	(40,000)	0	(2,036)	(160,553)
Net Transfers In/ (Out)	115,331	(6,452)	(111,739)	5,485	5,400	3,093	(20,288)	0	9,170	0
Fund Balance Beginning	155,605	0	2,269,213	1,092,508	1,006,585	31,912	718,119	20,320	171,328	5,465,590
Incr/(Decr) from Operating Activity	(142,538)	6,452	162,808	16,007	25,294	5,388	14,418	(432)	(5,065)	82,332
Net Transfers In/ (Out)	115,331	(6,452)	(111,739)	5,485	5,400	3,093	(20,288)	0	9,170	0
Fund Balance Ending	128,398	0	2,320,282	1,114,000	1,037,279	40,393	712,249	19,888	175,433	5,547,922



**Pacific Northwest Conference - United Church of Christ**  
**Net Asset (Fund) Balances-All**  
As of Feb 28, 2019

	<u>May 31, 2016</u>	<u>May 31, 2017</u>	<u>May 31, 2018</u>	<u>Feb 28, 2019</u>
<b>Conference</b>				
<b>CONFERENCE FUND</b>	\$ 189,107	\$ 155,606	\$ 128,398	\$ 91,916
<b>INVESTMENTS</b>				
<b>ENDOWMENTS</b>	731,199	731,199	731,199	731,199
<b>CHURCH DEVELOPMENT</b>	654,959	718,119	712,250	691,886
<b>OTHER INVESTMENTS</b>	1,384,102	1,538,014	1,589,082	1,467,215
<b>OTHER FUNDS</b>				
Insurance Assistance Fund	34,998	40,983	54,887	61,006
Global Ministries	68,875	74,061	78,982	85,875
CoM & CONF MINISTER	22,328	20,320	19,889	20,170
<b>OTHER COMMITTEES</b>				
Annual Meeting Fund	3,795	7,216	(2,431)	(3,960)
Communities of Practice	25,241	21,015	17,176	12,377
WRYE Scholarship	6,735	4,937	3,636	3,636
Other Committees	17,003	23,116	23,184	18,653
<b>Camps</b>				
N SID SEN CAMP	99,233	93,993	143,871	153,151
N SID SEN PROPERTY	1,033,452	998,515	970,129	970,129
PILGRIM FIRS CAMP	(25,651)	(3,765)	45,902	97,788
PILGRIM FIRS PROPERTY	1,013,092	1,010,349	991,375	991,375
SCHOLARSHIP/RETREAT PROGR.	34,992	31,912	40,393	67,072
<b>TOTAL</b>	<u>\$ 5,293,460</u>	<u>\$ 5,465,590</u>	<u>\$ 5,547,922</u>	<u>\$ 5,459,488</u>

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

	As of May 31, 2016	As of May 31, 2017	As of May 31, 2018	As of Feb 28, 2019
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings	\$ 322,957	\$ 245,139	\$ 206,447	\$ 259,680
Accounts Receivable	11,424	47,685	4,478	996
<b>Other Current Assets</b>				
Prepaid Expenses	56,037	36,813	23,898	(1,569)
<b>United Church Funds</b>				
Pentecost Fund	740,547	773,100	760,704	686,632
Share in Tomorrow	576,546	621,395	641,700	612,761
General Reserves	170,008	190,122	355,962	356,132
General Endowment	160,726	173,231	178,894	170,400
Church Development Funds	526,452	654,077	666,379	600,786
IAF Endowment Fund	151,410	164,286	170,337	162,586
IAF Quasi Endowment	119,198	130,615	136,485	130,026
Feather Memorial Endowment	4,198	4,695	5,031	4,996
Cannon Endowment	77,754	86,953	93,172	92,532
Markham Fund	41,042	68,811	73,732	73,225
Make a Difference	209,463	234,246	251,000	249,275
Smith Children's Endowment	75,656	81,386	83,988	80,201
Seminarian Scholarships	12,972	10,314	4,876	4,843
Campership Funds	19,535	22,557	25,698	25,522
Total United Church Funds	2,885,507	3,215,788	3,447,958	3,249,917
Notes Receivable	111,537	45,150	41,150	41,150
Total Other Current Assets	3,053,081	3,297,751	3,513,006	3,289,498
Total Current Assets	3,387,462	3,590,575	3,723,931	3,550,174
<b>Fixed Assets</b>				
N-Sid-Sen Assets	1,033,453	998,515	990,580	992,334
Pilgrim Firs Assets	1,013,092	1,010,350	991,375	995,960
Conference Office Assets	0	18,275	15,050	15,050
Total Fixed Assets	2,046,545	2,027,140	1,997,005	2,003,344
<b>TOTAL ASSETS</b>	<b>\$ 5,434,007</b>	<b>\$ 5,617,715</b>	<b>\$ 5,720,936</b>	<b>\$ 5,553,518</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ 73,498	\$ 103,149	\$ 125,667	\$ 63,712
<b>Other Current Liabilities</b>				
Payroll Liabilities	2,173	2,605	1,559	2,220
Deferred Income	64,876	46,371	45,789	28,099
Total Other Current Liabilities	67,049	48,976	47,348	30,319
Total Current Liabilities	140,547	152,125	173,015	94,031
Total Liabilities	140,547	152,125	173,015	94,031
<b>Equity</b>				
Perm Restricted Net Assets	730,258	730,258	730,258	730,258
Temp Restricted Net Assets	1,029,301	1,029,301	1,029,301	1,029,301
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	130,710
Unrestricted Net Assets	1,510,846	1,395,827	1,567,957	1,650,288
Net Income	(115,019)	172,130	82,331	(88,434)
Total Equity	5,293,460	5,465,590	5,547,921	5,459,487
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 5,434,007</b>	<b>\$ 5,617,715</b>	<b>\$ 5,720,936</b>	<b>\$ 5,553,518</b>