



federated

live your faith

2025 Annual Financial Report

2026 Budget

Federated Church Budget 2026

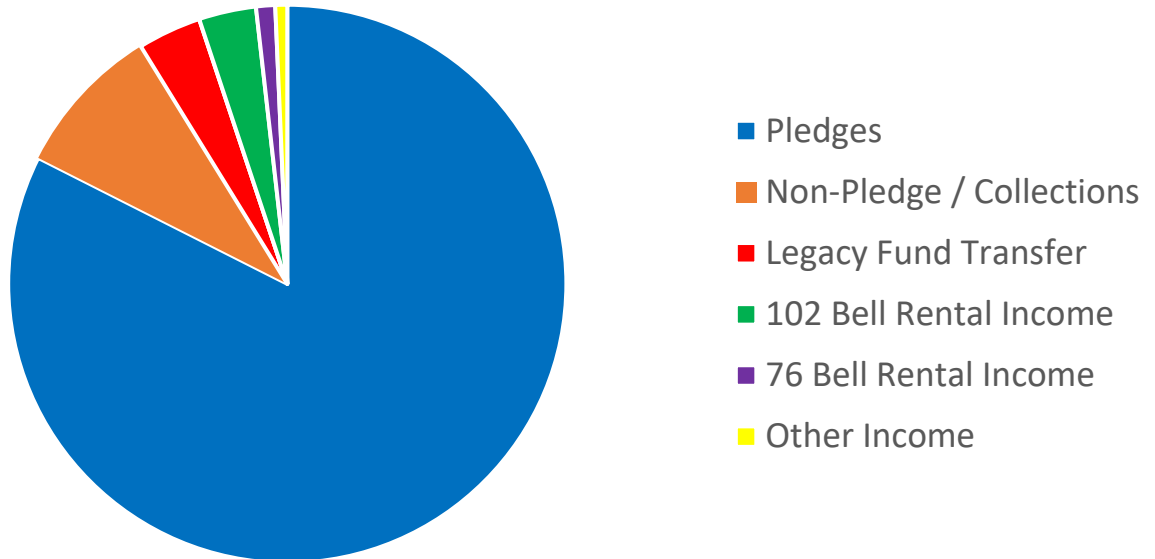
Statement of Revenue & Expenses for 2025

	2024 Actual	2025 Budget	2025 Actual	2026 Budget
Revenue				
Pledges & Donations	1,058,081	995,144	976,151	1,000,424
Other Income	5,844	7,500	8,254	7,500
Endowment Transfer to Operations	35,117	37,650	38,380	40,000
Rental Income & Reimbursements	71,871	55,500	111,106	107,500
Legacy Donations	0	0	5,620	10,000
Designated Funds Donations - FLC	0	0	200,051	100,000
Designated Funds Donations - Operations	0	0	146,779	150,000
Total Income	1,170,913	1,095,794	1,486,341	1,415,424
Expenses				
Payroll Related Costs	873,032	802,917	761,859	806,038
Programs & Education	5,151	13,500	18,163	17,500
Missions	85,965	25,014	62,844	90,542
Designated Funds Expense	0	0	290,886	300,000
Office & Administration	66,650	78,700	68,192	62,300
Properties Expense	143,947	142,200	220,515	212,700
Total Expenses	1,174,746	1,062,331	1,422,458	1,489,080
Net Operating Income	-3,833	33,463	63,882	-73,656
Other Income	16,123	16,606	9,635	16,000
Net Income	12,290	50,069	73,517	-57,656
Planned Surplus to Deferred Major Maintenance	0	10,000	11,953	10,000
Planned Surplus to Designated Missions	0	40,069		52,604
Remove Legacy Donations	0	0	5,620	10,000
Remove Designated Funds Expenses	0	0	290,886	300,000
Remove Designated Funds Missions Expenses	0	0		80,260
Remove Designated Funds Donations	0	0	346,830	250,000
Net Income After Adjustments Final Budget	12,290	0	0	0

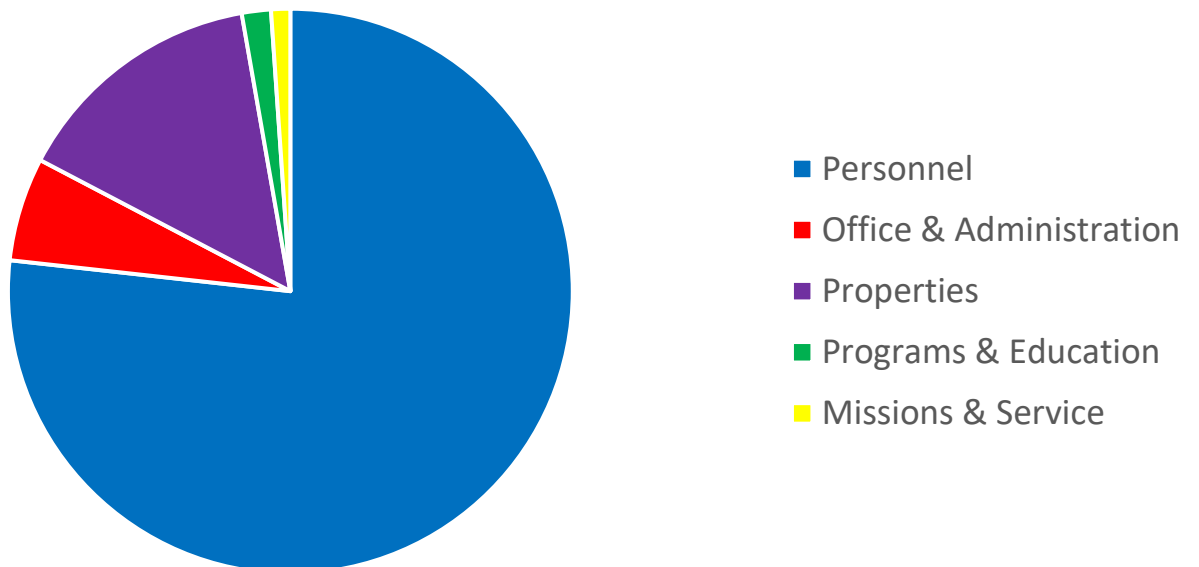
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Federated Church Budget Charts

2026 Budget Revenue



2026 Budget Expenses



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Federated Church
Balance Sheet
as of December 31, 2025 & 2024

	2025	2024
Assets		
Cash & Securities	\$ 1,827,842	\$ 1,600,458
Endowment / Legacy Fund	\$ 843,937	\$ 755,270
Fixed Assets / Property	\$ 12,482,817	\$ 12,482,817
Total Assets	\$ 15,154,597	\$ 14,838,545
Liabilities & Net Assets		
Liabilities		
Deferred Pledge Revenue	\$ 147,174	\$ 128,215
Other Liabilities	\$ 21,275	\$ 72,707
Total Liabilities	\$ 168,449	\$ 200,922
Net Assets:		
Unrestricted	\$ 13,806,523	\$ 13,513,607
Missions Designated Funds	\$ 103,460	\$ 120,447
FLC Designated Funds	\$ 327,213	\$ 172,464
Deferred Major Maintenance	\$ 409,397	\$ 493,222
All Other Designated Funds	\$ 330,660	\$ 337,883
Restricted (All Designated Funds)	\$ 1,179,625	\$ 1,124,017
Net Assets	\$ 14,990,148	\$ 14,637,623
Total Liabilities & Net Assets	\$ 15,154,597	\$ 14,838,545

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**Federated Church
Mission & Service Giving
as of December 31, 2025**

Missions from Annual Budget	
UCC Support: Our Church's Wider Mission	\$24,000
St. Paul's Monthly Support	\$24,000
Chagrin Falls Park CC	\$12,000
UnDesignated Missions	\$2,844
TOTAL Missions Giving from Budget	\$62,844
Missions Outside the Annual Budget	
Local Outreach	
2025 Christmas Eve Offering - RePlay for Kids	\$28,689
Good Samaritan	\$25,838
NEOCH	\$1,653
Youth Missions - St. Paul's Toy Shop	\$1,948
Habitat for Humanity - Playhouse Build	\$3,775
Just Hope	\$300
Hunger Funds	\$1,311
St. Paul's Loaves & Fishes	\$4,333
SJAM	\$3,789
Missions General	\$950
Total Local Outreach	\$72,586
UCC Special Collections	
UCC Neighbors In Need	\$1,665
UCC One Great Hour of Sharing	\$5,848
UCC Christmas in July	\$3,761
UCC Special Missions - Wildfire Relief	\$2,430
UCC Strengthen the Church	\$1,135
Total UCC Special Collections	\$14,839
TOTAL Missions Giving Outside of Budget	\$88,375
TOTAL MISSIONS GIVING IN 2025	\$151,219

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**Federated Church
Deferred Major Maintenance Funds
Used in 2025**

Funds Available - Deferred Major Maintenance	
76 Bell Street - 12/31/2025	\$409,397
FLC - 12/31/2025	\$327,213
Major Maintenance Projects During 2025	
Installation of Air Handler for Classroom/Tower	\$61,193
Carpet Deep Cleaning	\$5,325
New Water Fountain in Lobby	\$2,675
Parking Lot Maintenance and Ice Melt Purchase	\$4,729
Total Cost of Projects	\$73,921
FLC HVAC Projects During 2024	
Replace Small Refrigerator	\$1,872
Total Cost of Projects	\$1,872
Other Projects	
Donation Closet Paint and Bins	\$618
LED Lighting Conversion in Fellowship Hall	\$2,372
3rd Floor Meditation Room	\$854
Furniture for Youth/Family Ministries	\$825
General Maintenance Expenses	\$1,487
Total Cost of Projects	\$6,156
Total Cost of Properties Projects in 2025	\$81,949

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**Federated Church
Designated Funds
as of December 31, 2025**

Administration & Properties	
Pastor/Staff Development Fund	\$11,923
Pastor Discretionary Fund	\$3,358
Worship Technology	\$9,949
Church Special Projects	\$55,029
TNT Sale Fundraiser	\$3,975
Deferred Major Maintenance	\$409,397
FLC Deferred Major Maintenance	\$327,213
Deferred Reserve Operating Fund	\$73,491
Total	\$894,336
Missions	
Christmas Eve Collection Fund	\$25,764
St Paul's Community Church	\$6,173
Good Samaritan (Blue Envelope) Fund	\$28,407
Eco products	\$81
Frazier Designated Fund	\$1,429
Youth Missions	\$13,899
Social Justice Advocacy Ministry	\$3,965
Hunger Funds	\$10,368
St. Paul's Loaves and Fishes	\$2,968
Mission & Service General	\$8,385
NE Ohio Coalition for the Homeless	\$0
UCC Neighbors In Need	\$0
UCC One Great Hour of Sharing	\$0
UCC Christmas in July	\$0
UCC Special Missions	\$0
UCC-Strengthen the Church	\$0
Total	\$101,440

Programming	
Marketing	\$9,423
Primetime (Clyde) Transportation	\$53,977
Primetime Activities	\$1,935
Men's Ministries	\$939
Wondrous Wednesdays	\$2,116
Spiritual Formation Commission	\$1,297
Congregational Care Commission	\$198
Pastoral Care	\$7,546
K-5 Programming	\$4,649
Youth General	\$29,828
Workcamp Fund	\$3,570
Colorado Fund	\$6,057
FLC Labyrinth Fund	\$10,915
Total	\$132,450
Music	
Music Fund (Marcia)	\$1,091
General Music	\$9,477
Keyboard Fund	\$10,964
Performing Arts Fund	\$29,868
Total	\$51,399

Designated Funds Total \$1,179,625

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Federated Church
Legacy Fund Five-Year Comparison

	2025	2024	2023	2022	2021	Average
Beginning Fund Balance	755,270	696,339	637,767	794,844	750,375	726,919
Gifts	5,620	5,500	3,750	1,500	1,759	3,626
Investment Total Return \$	121,427	88,549	89,598	(121,577)	97,409	55,081
Investment Annual Return %	16.1%	12.7%	14.0%	-15.3%	13.0%	8.1%
Contribution to General Fund	38,380	35,117	34,700	37,000	54,700	39,979
Ending fund balance	\$ 843,937	\$ 755,271	\$ 696,339	\$ 637,767	\$ 794,844	\$ 745,632

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