

# General Board of Discipleship

## Financial Disclosure Statements

2004-2007

**GENERAL BOARD OF DISCIPLESHIP**  
**Statements of Activities (1)**  
**Year ended December 31,**

	2007 Unaudited				2006 Total	2005 Total	2004 Total	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Eliminations				Total
<b>Revenue:</b>								
Sale of literature	\$ 17,155,578	\$ -	\$ -	\$ -	\$ 17,155,578	\$ 17,389,361	\$ 17,777,354	\$ 18,269,286
Allocations through the GCFA:								
World Service	7,964,536				7,964,536	7,752,419	7,271,634	5,871,959
Missionary priority		241,124			241,124	244,408	237,936	242,715
Committee and Plan on Older Adult Ministries	135,029				135,029	136,841	133,153	135,325
National Hispanic Plan		93,005			93,005	94,631	91,930	82,744
Strengthening the Black Church		465,283			465,283	471,204	432,612	-
Shared Mission Focus on Young People					-	-	-	696,381
World Service Contingency Grant (quadrennial training)		425,000			425,000	-	-	-
World Service Contingency Grant (New Church Starts)		193,500			193,500	-	-	-
Shared Mission Focus on Young People					-	-	-	874
Registration fees and other income from special projects	2,760,002	15,010	160,700		2,935,712	1,518,034	2,015,702	1,745,537
Grants and contributions	653,428	748,706			1,402,134	925,304	1,078,757	976,156
Receipts from related organizations for support services	600,745				600,745	583,456	412,582	479,218
Rental income	101,695				101,695	100,672	104,621	102,846
Other income	2,841,881			(2,730,533)	111,348	487,184	259,323	228,959
Advance Special - Strengthening the Black Church					-	165	152	-
Reimbursement from benefit trust	1,226,596				1,226,596	1,256,317	1,139,322	1,057,340
Reimbursement from agency general insurance fund	346,111				346,111	346,111	-	-
Reimbursement from USPF	896,044				896,044	-	-	-
Release of temp. restrictions (The Upper Room)	84,657	(84,657)			-	-	-	-
Release of temp. restrictions (Support Services)					-	-	-	-
Release of temp. restrictions (Discipleship Ministry Div.)	313,346	(313,346)			-	-	-	-
Release of temp. restrictions (Young People's Div.)	183,915	(183,915)			-	-	-	-
Release of temp. restrictions (SBC21)	437,600	(437,600)			-	-	-	-
<b>Total Revenue</b>	<b>35,701,163</b>	<b>1,162,110</b>	<b>160,700</b>	<b>(2,730,533)</b>	<b>34,293,440</b>	<b>31,306,107</b>	<b>30,955,078</b>	<b>29,889,340</b>
<b>Expenses:</b>								
Cost of literature sold	4,369,541				4,369,541	4,228,688	4,080,832	4,370,152
Program services:								
Discipleship Ministries Division	5,346,846			(24,355)	5,322,491	4,956,461	5,242,814	5,400,988
Division on Ministries with Young People	1,615,830			(62,180)	1,553,650	1,685,786	917,049	-
New Solutions	363,268			(1,240)	362,028	-	-	-
New Church Starts	147,956			(616)	147,340	-	-	-
Shared Mission Focus on Young People					-	-	-	724,639
Strengthening the Black Church	437,600				437,600	538,030	457,551	-
Discipleship Resources	808,174			(175,050)	633,124	601,036	706,147	815,813
Chapel, museum, and library (The Upper Room)	275,562				275,562	231,758	225,545	211,214

	2007 Unaudited				2006 Total	2005 Total	2004 Total	
	Unrestricted	Temporarily Restricted	Permanently Restricted	Eliminations				Total
Editorial (The Upper Room)	7,930,787			(2,398,456)	5,532,331	5,593,740	6,836,803	7,954,639
Promotion (The Upper Room)					-	-	-	1,919,831
All other services (The Upper Room)	1,840,479				1,840,479	2,410,076	2,229,625	2,136,630
Total program services	18,766,502	-	-	(2,661,898)	16,104,605	16,016,887	16,615,534	19,163,754
Support services:								
Administrative support services	6,363,253			(68,635)	6,294,618	5,047,071	4,292,919	4,492,776
Customer and support services (The Upper Room)	5,991,432				5,991,432	6,153,489	5,905,759	2,488,087
Total support services	12,354,685	-	-	-	12,286,050	11,200,560	10,198,678	6,980,863
Total expenses	35,490,728	-	-	(2,730,533)	32,760,196	31,446,135	30,895,044	30,514,769
Excess (deficiency) of revenue over expenses	210,435	1,162,110	160,700		1,533,244	(140,028)	60,034	(625,429)
Non-operating items:								
Transfer of fund balances to Fitzgerald Institute					-	(96,195)	-	-
Transfer of fund balances to GCFA					-	(108,459)	-	-
Gain on sale of property					-	153,652	-	-
Net investment return	1,521,214				1,521,214	2,119,216	980,471	1,777,151
Transfer of net assets from Strengthening the Black Church					-	-	-	396,573
Transfer of net assets from United Methodist Youth Org.					-	-	284,295	-
Changes in net assets	1,731,648	1,162,110	160,700		3,054,458	1,928,186	1,324,800	1,548,295
Change in beginning balances	(119,777)				(119,777)			
Net assets at beginning of year	28,803,736	2,596,859	723,861		32,124,456	30,196,270	28,871,470	27,323,175
Net assets at end of year	\$ 30,415,607	\$ 3,758,969	\$ 884,561	\$ -	\$ 35,059,137	\$ 32,124,456	\$ 30,196,270	\$ 28,871,470

(1) includes The Upper Room, Discipleship Resources and Strengthening the Black Church whose financial activity and net assets are not available for World Service work and activities

**GENERAL BOARD OF DISCIPLESHIP**  
**Schedule of Natural Classification of Expenses**  
**Year ended December 31,**

	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Distribution & Grants - UMC	\$ 168,211	\$ 173,787	\$ 130,341	\$ 178,928
Grants - Outside UMC	14,200	13,700	14,500	11,700
Program	2,048,437	1,410,179	2,315,388	2,399,095
Research and Program Development	128,984	239,420	210,900	7,586
Salaries	5,528,188	4,826,857	4,118,924	4,026,896
Employer's Pension Fund Contributions	223,884	651,810	553,273	551,820
Agency Group Pension Fund Contribs.	490,200	-	-	-
Employer's Payroll Taxes	248,722	223,791	183,771	194,943
Retiree Insurance	605,593	451,843	381,182	294,660
Group Insurance & Hospitalization	791,877	716,922	619,390	565,335
Continuing Education	75,858	68,052	85,596	30,127
Moving Expense	28,433	27,812	32,241	13,078
Utilities	285,857	288,281	247,759	255,498
Telephone	72,944	69,528	82,851	34,691
Postage & Freight	38,971	40,042	25,920	41,259
Printing & Duplication	62,771	76,975	33,429	120,454
Office Supplies	108,253	53,726	66,098	53,628
Equipment (items not capitalized)	20,592	17,738	10,282	9,507
Equipment Repair & Maintenance	28,807	34,007	24,979	93,811
Building Repair & Maintenance	444,055	458,907	446,809	427,932
Other Office Expense	10,680	7,768	7,317	7,263
Depreciation Expense	158,887	186,875	228,547	306,882
Audit Fees	-	-	-	354
Legal Fees	4,717	35,735	14,871	5,229
Consultant Fees	115,616	113,277	9,712	41,094
Independent Contractors	125,266	37,050	-	-
Data Processing Rental & Service	-	50,000	91,975	4,035
Services Rendered by Other Agencies	343,510	362,215	256,876	245,167
Meeting Expense	258,047	247,213	187,607	240,585
Travel - Staff	310,878	274,022	235,532	184,585
Materials for Resale	-	-	3,588	-
Promotional & Informational Materials (not for resale)	313,257	109,499	7,375	7,656
Films & Audio-Visuals	-	-	-	75
All Other Insurance	179,325	162,508	150,729	141,439
Taxes	14,337	(11,794)	28,675	17,759
Miscellaneous	103,176	130,471	88,362	103,959
Computer Hardware Maintenance	34,558	15,617	31,666	674
Software Purchases & Support	64,893	29,311	22,876	20
Interdepartmental Allocation	294,001	475,055	308,126	157,729
<b>Total expenses</b>	<b>13,745,985</b>	<b>12,068,199</b>	<b>11,257,467</b>	<b>10,775,453</b>
Upper Room	20,032,147	20,151,557	20,579,355	20,444,613
Strengthening the Black Church	450,115	538,030	457,551	-
Discipleship Resources	1,262,481	1,273,261	1,273,260	1,073,225
Eliminations	(2,730,532)	(2,584,912)	(2,672,589)	(1,778,522)
<b>Total</b>	<b>\$ 32,760,196</b>	<b>\$ 31,446,135</b>	<b>\$ 30,895,044</b>	<b>\$ 30,514,769</b>