

Mission

Church and Society educates, advocates, and connects with United Methodists in living faith, seeking justice, and pursuing peace across the connection and the world. As stated in the *Book of Discipline*, the GBCS is to offer forthright witness and action on human well-being, justice, peace, and the integrity of creation. Showing personal, social, and civic righteousness is the work entrusted to the GBCS for ministry at every level of The United Methodist Church.

2024 was a year of dynamic change and celebration for the organization. We elected a new General Secretary Bishop Julius C. Trimble who will lead us into this new quadrennium, onboarded a new board of directors, celebrated the 100th Anniversary of the United Methodist Building, and supported the successful passage of the newly adopted Social Principles at the 2020 General Conference.

Steadily, Church and Society continued to live out its mission and mandate to support United Methodists organizing and advocating for peace and justice according to the social teachings of The United Methodist Church. Still, the critical state of democracies around the world, the increase in extreme weather due to climate change, the rise of religious nationalism, massive migration, calling for peace amid increasing war, and the necessity for the protection of human and civil rights were major issues in this year. United Methodists were eager to respond and sent over 19,000 messages to decision makers for the second consecutive year, the highest number delivered on record.

In 2025, Church and Society will continue to prioritize key issue areas of social concern while also maximizing resources for peace and justice. Educating and advocating with the social teachings of the Church will be a vital ministry this year. Through expanded use of new digital technologies alongside in-person engagements, Church and Society hopes to renew and deepen relationships across the connection for public witness.

Priorities, Programs/Initiatives, Outcomes

2020 General Conference

Under the direction of the 2016 General Conference, the Board of Directors approved a petition to bring the Revised Social Principles as legislation to the 2020 General Conference. This was the first comprehensive revision since the Social Principles were adopted in 1972. The goal of this revision

process was to make the Social Principles more theologically grounded, globally relevant, and more succinct.

Throughout the quadrennium, Church and Society worked within our quadrennial ministry spending plan to provide resources for the Revised Social Principles. In 2024, the agency launched a communications strategy leading up to the General Conference to educate and engage United Methodists about this new document.

In a remarkable show of support, the legislation was overwhelmingly adopted by the General Conference. All sections of the Revised Social Principles passed on the consent calendar, except for the Social Community, which had one amendment to the sub-paragraph on Marriage on the plenary floor. With the successful passage of the Social Principles adopted at the 2020 General Conference, United Methodists are eager to learn and implement these social teachings. Currently, the adopted language is available in nine languages and available on the Church and Society website for download; educational materials are provided in English, French, and Portuguese with Swahili soon to be released.

Church and Society submitted legislation to the General Conference both to reduce the number of the agency's Board of Directors while increasing the percentage of Central Conference representation and to achieve efficiencies for the future quadrennium. The General Conference passed the legislation, and the fall 2024 Board of Directors meeting was held at the United Methodist Building in Washington, D.C. The board size allowed for the use of the building as the site for the meeting. In 2025, Church and Society hopes to see the dividends of a reduced board size while also celebrating the formation of a dynamic Board of Directors that is aligned with Church and Society's mission and mandate.

2025 will be a critical year for Church and Society to update its materials both print and online to reflect the newly adopted Social Principles along with adopted resolutions. Looking forward, Church and Society will support United Methodist's across the connection as they engage with the document in contextually relevant ways. Church and Society will maximize the opportunities for supporting congregations, conferences, and church leadership to develop the resources they need in their context while responsibly stewarding Church and Society's resources.

Our Witness on Capitol Hill: A Centennial Celebration

The United Methodist Building, strategically sited across the street from both the U.S. Supreme Court and the U.S. Capitol, stands as a symbol of faithful global public witness.

Built in 1923, it is a remarkable building both for its location and its historical significance. In 2016, the building was named a United Methodist Historic Landmark, one of only forty-nine designated sites around the world.

In 2024, we offered a series of programming throughout the year and during General Conference to both celebrate the building's history and anticipate the future of public witness by United Methodism and its partners for peace and justice.

As part of the celebration, Church and Society in partnership with the General Commission on Archives and History and a technology firm CyArk developed an online, immersive experience of the United Methodist Building. The full experience will be launched at the end of 2024 and promoted in 2025. We look forward to 2025 as an innovative opportunity for United Methodists and the public to experience the UM Building through digital technologies that make access to this Historic Landmark more equitable for those who may not have the opportunity to come to Washington, D.C. and tour the building physically.

Advocacy, Organizing, and Education

The conflicts in Gaza and Ukraine, along with the Korean Peninsula, DRC, and Philippines, call for efforts to address peace and conflict. Immigration in the United States continues to be a deeply urgent issue that involves humane immigration reform while globally there is an unprecedented rate of persons who are migrating due to famine, war, or climate disasters as well as internally displaced persons. Promoting maternal and child health in the U.S. as well as globally will continue to be of concern.

With a new U.S. Congress and Administration beginning in 2025, Church and Society will welcome decision makers, familiarizing and making known the United Methodist social teachings, and building partnerships for future work together.

The United Nations and International Affairs office based in New York, NY, engaged in vigorous discussions with United Nations stakeholders as part of the U.N.'s development of the Pact for the

Future 2024, 2025 will be a critical year for socializing and promoting the Pact's agenda in relation to the United Methodist social teachings.

2025 will be a chance to continue to deepen and renew relationships with United Methodists affiliated institutions that align with Church and Society's mission. Church and Society began initial conversations in 2024 with Africa University's Institute of Peace, Leadership, and Governance to explore how both organizations may support United Methodists who are developing tools and knowledge for peace and justice.

Additionally, Church and Society hosted the Young Adult Clergy Forum, a premier program that had been on hold for a few years. Through evaluating the program, Church and Society remodeled the recruitment process to both increase the racial and cultural diversity of the young adult clergy who attended. We also created a nomination process that allowed Annual Conferences to be more involved in who was invited to the program. The program is slated to be offered every other year and will return in 2026.

Throughout the last few years, Church and Society has been monitoring closely the development and sustainability of supporting Annual Conference leaders including Church and Society chairs and Peace with justice Coordinators. We will offer an in-person gathering of the Church and Society Chairs and Peace with Justice Coordinators on alternating years from the Young Adult Clergy Forum. Additionally, in 2025, Church and Society will pilot a community engagement software platform to support building community with social leaders in Annual Conferences and local churches. The initial test group will begin to use the new technology in the first quarter of 2025.

Monitoring and Evaluation

Data analytics for email performance, website, social media, and online advocacy actions help us monitor how we support United Methodists for justice and peace. We also regularly solicit qualitative feedback through program evaluations, focus groups, and advisory teams.

Quarterly reports to leadership and staff reflect how programming and activities are meeting the goals and priorities of the organization.

Staffing

Mindful of budget realities and forecasts, Church and Society has taken steps to right-size staffing, align position responsibilities and portfolios, and explore new partnerships while remaining faithful to our core mandates and responsive to emerging needs. (See Appendix I for more information.) Since 2021 Church and Society has reduced the number of staff members by roughly 15% while still retaining gender and racial diversity in our staff. Reflecting our ongoing commitment to racial justice, during this same period the percentage of non-white staff members increased from 57% to 72%. Church and Society continues a partnership with GCFA to support business and human resources, and also continues a shared position with Texas Impact, a statewide ecumenical organization, to support state and federal advocacy.

Financial Sustainability

It is the intention of GBCS for Operating Reserves to be a reserve for operations, for anticipated future needs of the agency, and for emergency use. Any unrestricted funds held in reserve may be used for capital or non-recurring operation proposes as per approved budgets. GBCS' target minimum Operating Reserve Fund is equal to six (6) months of operating expenses based on the average of the two (2) full financial year's actual operating expenditures excluding unrealized gains/losses on investments.

The 2024 and 2025 end of year balances in our Operating Reserves are expected to be \$3.7 million and \$3.2 million respectively. The required minimum balance for 2024 is \$2.9 million and for 2025 is \$2.9 million. We expect to finish both years with balances in our Operating Reserves above the required minimum level.

This year, we will continue to look for opportunities where we might inspire ongoing investment in advocacy and social change. We have an active advisory council and board of directors who are eager to support our critical ministries both now and in the future.

Partnerships

Church and Society will continue to engage and support United Methodist leaders in Annual Conferences through organizing, educational and advocacy opportunities on a variety of issues that impact marginalized communities.

Our ecumenical and interfaith partners continue to play a critical part in our advocacy efforts. Through our United Nations and International Affairs office in New York, we provide leadership on

the Conference of Non-Governmental Organizations in Consultative Relationship with the United Nations (CoNGO), a group made up of over 50 organizations around the world. In addition, we are in deep relationship with organizations that represent front-line communities, e.g., labor rights with farmworkers, maternal health, immigration, and climate.

Partnership with GCFA for shared services, serving on United Methodist Global AIDS Committee (UMGAC), serving on the Inter-agency Sexual Ethics Task Force, working on disability justice with GCORR, collaborating with the United Methodist Immigration Task Force (UMITF), providing support to the interagency Just and Equitable Net Zero coalition, and providing staff support for national plans, racial/ethnic caucuses and issue-based networks (e.g. gun violence prevention, immigration, women's health) of United Methodists are all ways we seek to support the work of justice and peace across the connection.

Appendix I: Staff Demographics 2021-2024

	Female				Male				Non-binary			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
Hispanic	2	1	1	0	0	0	0	0	0	0	0	0
White	6	6	5	4	3	2	2	1	0	0	0	1
Black	5	6	5	5	2	2	2	3	0	0	0	0
Native Hawaiian/ Other Pacific Islander	0	0	0	0	0	0	0	0	0	0	0	0
Asian	2	2	2	2	2	2	2	1	0	0	0	1
American Indian/ Alaskan Native	0	0	0	0	0	0	0	0	0	0	0	0
Two or more races	0	0	0	0	0	0	0	0	0	0	0	0
Totals	14	15	13	11	7	6	6	5	0	0	0	2

**General Board of Church and Society
2025 General Agency Spending Plans
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
Building rental income	44.6%	Increase tenant vacancies due to economic downturn/pandemic outbreak
Unrealized investment income	28.5%	Investment market rally due to investors' fear about possible econmic downturn
World Service Fund	15.7%	Decrease apportionment collection due to church disaffiliation
Benefit Trust	5.3%	Investment returns

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total	\$ -	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	70.0%	75-85%	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	75-85%	
\$ Impact of a 1% lower payment rate	\$ -		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	13.0%	10-15%	
Retiree Health	13.0%	10-15%	
Salaries	2-5%		5% for non-exempt & 2% for exempt
Other	0.0%		

Investment Assumptions	Agency Comment
Rate of Return on LT investments	10.0%
Impact of each 1 Percentage point variance	\$ -

Capital Expenditures	Amount	Agency Comment
Computer equipment	\$ 10,000	
Tenant improvement	\$ 34,586	
Building equipment & fixture	\$ 231,187	
Building renovation/improvement	\$ 655,850	
Total	\$ 931,624	

	GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	5.3%	Estimating 27%-30% increase

Change in Staff Headcount	(3)	Comments:	Eliminated 3 vacant positions
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries and Benefits	43.0%
Building Management	20.0%
Depreciation	16.0%
Consultants	5.0%
	0.0%
Total	84.0%

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
None	\$ -
	\$ -
	\$ -
	\$ -

General Board of Church and Society
2025 General Agency Spending Plans
Key Assumptions

Total	\$ -
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**General Board of Church and Society
2025 General Agency Spending Plans
Detailed P & L**

Rev. Allison Mark

	2023	2024			2025	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue						
Apportioned Funds:						
				\$ -	\$ -	\$ -
2 World Service On Ratio	\$ 1,917,169	\$ 1,666,522	\$ 1,715,538	49,015	\$ 967,544	(747,993)
3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
Total Apportioned Funds	\$ 1,917,169	\$ 1,666,522	\$ 1,715,538	\$ 49,015	\$ 967,544	\$ (747,993)
Special Sunday Offerings:						
9 Human Relations Sunday	\$ 23,864	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	-
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	-
12 World Communion Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
13 Peace with Justice Sunday	\$ 91,977	\$ 95,000	\$ 95,000	\$ -	\$ 92,000	(3,000)
14 Native American Ministries Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Special Sunday Offerings	\$ 115,841	\$ 115,000	\$ 115,000	\$ -	\$ 112,000	\$ (3,000)
Other General Funds:						
15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Youth Service Fund	\$ -	\$ -	\$ -	-	\$ -	-
17 Special Appeals	\$ -	\$ -	\$ -	-	\$ -	-
18 General Advance Specials	\$ -	\$ -	\$ -	-	\$ -	-
19 World Service Contingency Grants	\$ -	\$ -	\$ -	-	\$ -	-
Total Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income:						
404 Sale of Literature & Publications	\$ 9,927	\$ 7,000	\$ 8,500	\$ 1,500	\$ 10,000	\$ 1,500
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	-
420 Special Gifts/Contributions	\$ 157,791	\$ 152,000	\$ 155,000	\$ 3,000	\$ 158,000	3,000
425 Grants	\$ 106,000	\$ -	\$ 22,366	\$ 22,366	\$ -	(22,366)
430 Dividends & Interest (from operations)	\$ 69,880	\$ 36,000	\$ 65,000	\$ 29,000	\$ 40,000	(25,000)
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ -	\$ -	\$ -	\$ -	\$ -	-
450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
455 Legacies & Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ 2,669,021	\$ 1,411,215	\$ 1,762,221	\$ 351,006	\$ 1,754,272	(7,949)
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
459 Receipts from Other Agencies	\$ 26,789	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	-
460 Benefit Trust Income	\$ 283,845	\$ 300,000	\$ 290,000	\$ (10,000)	\$ 327,500	37,500
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ 14,088	\$ 12,200	\$ 9,013	\$ (3,187)	\$ 10,000	987
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ 2,577,512	\$ 2,608,407	\$ 2,608,500	\$ 93	\$ 2,747,097	138,597
Total Other Income	\$ 5,914,854	\$ 4,556,822	\$ 4,950,600	\$ 393,778	\$ 5,076,868	\$ 126,268
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (2,038,127)	150,065	(744,946)	(895,011)	(270,545)	474,402
611 Temporarily Restricted (Increase to)/Use of reserves	\$ (281,165)	\$ 13,537	\$ (56,142)	(69,679)	\$ 43,909	100,052
Total Use of Reserves	\$ (2,319,292)	\$ 163,602	\$ (801,088)	\$ (964,691)	\$ (226,635)	\$ 574,453

General Board of Church and Society
2025 General Agency Spending Plans
Detailed P & L

Rev. Allison Mark

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Total Income	\$ 5,628,572	\$ 6,501,947	\$ 5,980,049	\$ (521,897)	\$ 5,929,777	\$ (50,272)

**General Board of Church and Society
2025 General Agency Spending Plans
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Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 206,770	\$ 108,000	\$ 111,000	\$ 3,000	\$ 118,000	\$ 7,000
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ 15,050	\$ 26,500	\$ 20,500	\$ (6,000)	\$ 19,000	(1,500)
53 Program	\$ 70,645	\$ 110,200	\$ 69,000	\$ (41,200)	\$ 117,566	48,566
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 1,844,923	\$ 2,242,017	\$ 1,957,579	\$ (284,438)	\$ 2,044,412	86,833
56 Pension Expense	\$ 180,539	\$ 202,282	\$ 174,958	\$ (27,324)	\$ 180,381	5,423
57 Employer's Payroll Taxes	\$ 96,542	\$ 138,233	\$ 110,539	\$ (27,694)	\$ 103,016	(7,523)
58 Retiree Insurance	\$ 50,401	\$ 55,000	\$ 55,000	\$ -	\$ 55,000	-
59 Group Insurance & Hospitalization	\$ 135,612	\$ 176,499	\$ 147,322	\$ (29,177)	\$ 170,342	23,021
60 Continuing Education	\$ 1,282	\$ 12,000	\$ 10,000	\$ (2,000)	\$ 14,000	4,000
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ -	\$ -	\$ -	\$ -	-
62 Rent	\$ 77,274	\$ 75,929	\$ 68,307	\$ (7,622)	\$ 75,929	7,622
63 Building Management Expense	\$ 82,871	\$ 83,047	\$ 83,048	\$ 0	\$ 85,539	2,491
64 Utilities	\$ 257,613	\$ 271,403	\$ 265,914	\$ (5,489)	\$ 282,800	16,886
65 Telephone & Internet	\$ 64,864	\$ 67,896	\$ 65,868	\$ (2,028)	\$ 66,758	890
66 Postage & Freight	\$ 9,027	\$ 13,000	\$ 12,350	\$ (650)	\$ 5,200	(7,150)
67 Printing & Duplication	\$ 5,729	\$ 5,520	\$ 5,520	\$ -	\$ 4,240	(1,280)
68 Office Supplies	\$ 10,040	\$ 14,700	\$ 16,067	\$ 1,367	\$ 10,250	(5,817)
69 Dues/Subscription/Reading Resources/Comp App	\$ 57,998	\$ 72,810	\$ 70,048	\$ (2,763)	\$ 85,000	14,952
70 Equipment (items not capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	-
71 Equipment & Software Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
72 Equipment Leasing	\$ 16,583	\$ 15,028	\$ 15,028	\$ -	\$ 4,640	(10,388)
73 Building Repair/Maint/Leasehold Imp	\$ 715,034	\$ 690,772	\$ 717,527	\$ 26,754	\$ 718,715	1,189
74 Other Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
75 Depreciation Expense	\$ 814,146	\$ 1,051,695	\$ 911,835	\$ (139,860)	\$ 939,190	27,355
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
78 Legal Fees	\$ 4,521	\$ 40,000	\$ 35,000	\$ (5,000)	\$ 40,000	5,000
79 Consultant Fees	\$ 346,540	\$ 277,651	\$ 264,870	\$ (12,780)	\$ 228,697	(36,173)
80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	-
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
83 Services Rendered by Other Agencies	\$ 26,789	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	-
84 Meeting Expense	\$ 125,567	\$ 245,000	\$ 293,906	\$ 48,906	\$ 120,000	(173,906)
85 Travel - Staff	\$ 86,665	\$ 105,500	\$ 88,500	\$ (17,000)	\$ 81,000	(7,500)
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials	\$ 81,161	\$ 168,785	\$ 137,785	\$ (31,000)	\$ 101,929	(35,856)
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ 96,441	\$ 104,282	\$ 102,636	\$ (1,646)	\$ 96,000	(6,636)
90 Special Promotion	\$ 77,672	\$ 33,987	\$ 80,382	\$ 46,395	\$ 82,793	2,411
91 Taxes	\$ 30,959	\$ 29,341	\$ 23,408	\$ (5,932)	\$ 25,833	2,425
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous	\$ 39,313	\$ 34,869	\$ 36,152	\$ 1,283	\$ 23,546	(12,606)
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
97 Software Purchases & Support	\$ -	\$ -	\$ -	\$ -	\$ -	-
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 5,628,572	\$ 6,501,947	\$ 5,980,049	\$ (521,897)	\$ 5,929,777	\$ (50,272)

General Board of Church and Society
2025 General Agency Spending Plans
Detailed P & L

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Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
'Surplus / (Deficit) (S/B \$0)	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (0)

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2025 General Agency Spending Plans
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	2023	2024			2025	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	-
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Board of Church and Society
2025 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue:						
Apportioned Funds	\$ 1,917,169	\$ 1,666,522	\$ 1,715,538	\$ 49,015	\$ 967,544	\$ (747,993)
Special Sunday Offerings	\$ 115,841	\$ 115,000	\$ 115,000	\$ -	\$ 112,000	\$ (3,000)
Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 5,914,854	\$ 4,556,822	\$ 4,950,600	\$ 393,778	\$ 5,076,868	\$ 126,268
Total before Reserves	\$ 7,947,864	\$ 6,338,344	\$ 6,781,138	\$ 442,793	\$ 6,156,413	\$ (624,725)
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (2,038,127)	\$ 150,065	\$ (744,946)	\$ (895,011)	\$ (270,545)	\$ 474,402
Temporarily Restricted (Increase to)/Use of reserves	\$ (281,165)	\$ 13,537	\$ (56,142)	\$ (69,679)	\$ 43,909	\$ 100,052
Total Revenue	\$ 5,628,572	\$ 6,501,947	\$ 5,980,049	\$ (521,897)	\$ 5,929,777	\$ (50,272)
Expenditures:						
Distribution & Grants	\$ 221,820	\$ 134,500	\$ 131,500	\$ (3,000)	\$ 137,000	\$ 5,500
Program, Research and Prog Develop.	\$ 70,645	\$ 110,200	\$ 69,000	\$ (41,200)	\$ 117,566	\$ 48,566
Salaries and Benefits	\$ 2,309,298	\$ 2,826,031	\$ 2,455,398	\$ (370,633)	\$ 2,567,151	\$ 111,753
Building Management	\$ 1,132,792	\$ 1,121,152	\$ 1,134,796	\$ 13,644	\$ 1,162,984	\$ 28,188
Equip., Supplies, Postage & Printing, Teleph.	\$ 164,241	\$ 188,955	\$ 184,881	\$ (4,074)	\$ 176,088	\$ (8,793)
Audit, Legal, Consultants & Ind. Contractors	\$ 351,061	\$ 317,651	\$ 299,870	\$ (17,780)	\$ 268,697	\$ (31,173)
Meeting & Staff Travel	\$ 212,232	\$ 350,500	\$ 382,406	\$ 31,906	\$ 201,000	\$ (181,406)
Promo & Info Mat'ls (resale and not)	\$ 158,834	\$ 202,772	\$ 218,167	\$ 15,395	\$ 184,722	\$ (33,445)
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance & Taxes	\$ 127,400	\$ 133,623	\$ 126,044	\$ (7,579)	\$ 121,833	\$ (4,211)
Depreciation	\$ 814,146	\$ 1,051,695	\$ 911,835	\$ (139,860)	\$ 939,190	\$ 27,355
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 66,103	\$ 64,869	\$ 66,152	\$ 1,283	\$ 53,546	\$ (12,606)
Total Expenditures	\$ 5,628,572	\$ 6,501,947	\$ 5,980,049	\$ (521,897)	\$ 5,929,777	\$ (50,272)
Net Income (S/B \$0)	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ (0)
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Building Rental

	2023	2024		
	Actual (Audit)	Budget	Forecast	Difference
Revenue	\$ 2,577,512	\$ 2,608,407	\$ 2,608,500	\$ 93
Expenses				
Property Management	\$ 518,068	\$ 831,016	\$ 519,472	\$ (311,544)
Repairs & Maintenance	\$ 707,684	\$ 688,272	\$ 713,527	\$ 25,254
Depreciation	\$ 870,787	\$ 801,952	\$ 968,289	\$ 166,337
Total Expenses	\$ 2,096,539	\$ 2,321,240	\$ 2,201,288	\$ (119,953)
Net Revenue	\$ 480,973	\$ 287,167	\$ 407,212	\$ 120,045
Capital Expenditure	\$ 676,336	\$ 1,661,973	\$ 1,647,350	\$ (14,623)

2025				
Budget	Vs. 2024 Forecast	% 2025 (B) vs 2024 (B)	% 2025 (B) vs 2024 (F)	% 2025(B) vs 2023 (A)
\$ 2,747,097	\$ 138,597	5%	5%	7%
\$ 564,144	\$ 44,672	-32%	9%	9%
\$ 713,715	\$ 189	4%	0%	1%
\$ 997,337	\$ 29,049	24%	3%	15%
\$ 2,275,197	\$ 73,909	-2%	3%	9%
\$ 471,900	\$ 64,687	64%	16%	-2%
\$ 921,624	\$ (725,726)	-45%	-44%	36%

**General Board of Church and Society
2025 General Agency Spending Plans
Spending by Program Functions**

PROGRAM FUNCTIONS/ ADMINISTRATION	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
General Secretary Office	\$ 554,190	\$ 665,277	\$ 534,728	\$ (130,549)	\$ 529,040	(5,688)
Intern Program	\$ 8,753	\$ 22,948	\$ 6,509	\$ (16,439)	\$ 18,200	11,691
Enviromental Justice	\$ 83,345	\$ 159,579	\$ 162,084	\$ 2,505	\$ -	(162,084)
Civil Human Rights	\$ 185,531	\$ 181,787	\$ 181,645	\$ (143)	\$ 191,694	10,049
Grassroot Organizing	\$ 183,137	\$ 269,753	\$ 177,845	\$ (91,908)	\$ 192,033	14,189
United Nations & International Affairs	\$ 271,968	\$ 303,036	\$ 266,008	\$ (37,028)	\$ 268,533	2,525
Education and Engagement	\$ 316,400	\$ 290,852	\$ 273,150	\$ (17,701)	\$ 312,891	\$ 39,741
Peace with Justice	\$ 136,855	\$ 210,537	\$ 217,442	\$ 6,905	\$ 229,477	\$ 12,035
Economic, Health & Gender Justice	\$ 171,349	\$ 177,505	\$ 179,540	\$ 2,035	\$ 221,584	\$ 42,044
Human Relations Grants	\$ 38,445	\$ 40,000	\$ 40,000	\$ -	\$ 42,000	\$ 2,000
Ethnic Local Church Grants	\$ 25,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ -
Rental Assistant	\$ 1,000	\$ -	\$ 500	\$ 500	\$ -	\$ (500)
Advocate for Justice	\$ -	\$ 5,000	\$ -	\$ (5,000)	\$ 5,000	\$ 5,000
Migration & Immigration	\$ -	\$ -	\$ -	\$ -	\$ 22,366	\$ 22,366
Communications	\$ 365,552	\$ 390,657	\$ 354,164	\$ (36,493)	\$ 400,546	\$ 46,382
Fundraising and Development	\$ 139,610	\$ 147,487	\$ 117,931	\$ (29,556)	\$ 115,806	\$ (2,125)
General Administration	\$ 1,030,898	\$ 1,286,289	\$ 1,237,215	\$ (49,073)	\$ 1,075,410	\$ (161,805)
Rental Property Management	\$ 2,096,539	\$ 2,321,240	\$ 2,201,288	\$ (119,952)	\$ 2,275,197	\$ 73,909
Emerging Issues	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 5,628,572	\$ 6,501,947	\$ 5,980,049	\$ (521,898)	\$ 5,929,778	\$ (50,271)

General Board of Church and Society
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2025	Current Year Forecast 2024	Prior Year Actual 2023
Grantees to be determined	19,000	20,500	
Churches for Middle East Peace			1,000
Coalition on Human Needs			500
Community Anti-Drug Coalitions of America			500
Death Penalty Action			1,000
Division of Homeland Ministries			1,000
Duke Divinity School			1,500
Faith & Politics			1,000
Jubilee USA Network			1,000
National Consumers League			500
National Farm Worker Ministry			1,000
National Low Income Housing Coalition			200
Pathways to Promise			500
Stop Predatory Gambling Foundation			400
US Against Alzheimers			500
US Climate Action Network			450
Women Cross DMZ			4,000
Total	\$19,000	\$20,500	\$15,050

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

Purpose
The purpose of this tool is to be an information gathering tool to provide information to the General Council on Finance & Administration regarding the reserves (i.e., Net Assets) held by each agency of the United Methodist Church.
Instructions
Please follow the instructions provided below for each spreadsheet in this workbook. In addition, specific instructions/directions are provided on each worksheet as necessary.
Reserve Summary
Data should not be directly input on the Reserve Summary spreadsheet. All information on this spreadsheet is automatically accumulated from the other spreadsheets as referenced on the Reserve Summary.
A - Non-Liquid Assets
Using the green shaded cells, enter any assets that are not readily convertible to cash (e.g., fixed assets). Asset changes for each year in the quadrennium should be estimated and input into the related "Anticipated Changes in Assets" rows.
B - Temp Restricted Funds
Enter any temporarily restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received, and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
C - Perm Restricted Funds
Enter any permanently restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.
D - Board Designated Funds
Enter any Board designated assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 <u>separately</u> . Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year designated and year expected to be fully utilized in the related rows. Estimated asset changes for each year should be estimated and input in the related "Anticipated Changes in Assets" (New Designations and use of Funds) rows.
E - Unrestricted Funds
Enter funds that are undesignated and unrestricted. In addition, provide any anticipated changes to the fund balances for each year in the related "Anticipated New Board Designations of Assets" row. Data should not be directly input on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Audit 2023	Budget 2024	Forecast 2024	Budget 2025
Total Net Assets	\$ 30,356,890	\$ 28,983,663	\$ 31,157,978	\$ 31,384,613
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 1,753,926	\$ 1,456,520	\$ 1,810,068	\$ 1,766,158
Permanently Restricted Funds - See Worksheet C	\$ 4,777,187	\$ 4,776,933	\$ 4,777,187	\$ 4,777,187
Total Restricted Net Assets	\$ 6,531,113	\$ 6,233,454	\$ 6,587,255	\$ 6,543,345
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 19,981,605	\$ 19,645,460	\$ 20,831,627	\$ 21,632,248
Unrestricted Undesignated - See Worksheet E	\$ 3,844,172	\$ 3,104,750	\$ 3,739,097	\$ 3,209,020
Total Unrestricted Net Assets	\$ 23,825,777	\$ 22,750,209	\$ 24,570,723	\$ 24,841,268
Assets not readily convertible to cash - See Worksheet A	\$ 5,974,351	\$ 6,721,198	\$ 6,709,865	\$ 6,702,299
Available Unrestricted Net Assets	\$ 17,851,426	\$ 16,029,011	\$ 17,860,858	\$ 18,138,969

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Audit 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Assets	\$ 5,974,351	\$ 6,721,198	\$ 6,709,865	\$ 6,702,299
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 5,974,351	\$ 6,721,198	\$ 6,709,865	\$ 6,702,299
Change in Assets Not Readily Convertible to Cash		\$ 610,278	\$ 735,514	\$ (7,566)

Anticipated Changes in Assets Not Readily Convertible to Cash	Audit 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Asset Purchases	\$ 689,153	\$ 1,661,973	\$ 1,647,350	\$ 931,624
Fixed Asset Depreciation	\$ (814,146)	\$ (1,051,695)	\$ (911,835)	\$ (939,190)
Other - Inventory - Write down	\$ -	\$ -	\$ -	\$ -
Change in value of Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -			
Other - Prepaid Expense and Other Assets	\$ -			
Other - Please Describe	\$ -			
Change in Assets Not Readily Convertible to Cash		\$ 610,278	\$ 735,514	\$ (7,566)
Check Figures		\$ -	\$ -	\$ (0)

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds					Fund Information		
Type / Restriction of Asset (Agency Specific)	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Assets	Year Received	Year Expected to be Fully Utilized
National Hispanic Plan Ministry	\$ 47,955	\$ 47,955	\$ 47,955	\$ 47,955	GBCS' Emerging Young Adult Leadership Program (collaboration between GBGM &	7/19/2020	Until the reserve is depleted
Human Relations Day Sunday Offering	\$ 79,274	\$ 54,857	\$ 59,274	\$ 37,274	Support all human right concerns	1992	Until the reserve is depleted
Advocates for Justice	\$ 45,206	\$ 40,206	\$ 45,206	\$ 40,206	From Wendland Foundation for all social justice issues	12/18/2020	Until the reserve is depleted
Louis & Hugh Moore Population	\$ 933,033	\$ 754,892	\$ 835,299	\$ 687,077	Support all Women's concerns	1971	Until the reserve is depleted
Global Immigration & Migration Crisis	\$ 135,031	\$ 135,031	\$ 157,397	\$ 135,031	Support the advocacy and organizing work of the church on immigration issues		Up to the IMTF Cte
ELC Endowment Accumulated Gains (Loss)	\$ 4,869	\$ 8,272	\$ 7,369	\$ 11,060	Support ethnic local churches programs per the donor's will	10/1/2021	Spending plan is being developed
Building Investment Accumulated Gains (Loss)	\$ 353,218	\$ 254,853	\$ 477,047	\$ 601,853	Support the mission and ministry of the GBGS per the trust agreement	5/18/1905	Determined by the spending policy
Social Justice Endowment Accumulated Gains (Loss)	\$ 155,340	\$ 160,455	\$ 180,521	\$ 205,701	Support the mission and ministry of the GBGS per the trust agreement	5/18/2006	Determined by the spending policy
Total Temporarily Restricted Net Assets	\$ 1,753,926	\$ 1,456,520	\$ 1,810,068	\$ 1,766,158			
Change in Temporarily Restricted Net Assets		\$ (13,537)	\$ 56,142	\$ (43,909)			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
National Hispanic Plan Ministry	\$ -	\$ -	\$ -	\$ -			
Human Relations Day Sunday Offering	\$ -	\$ 20,000	\$ 20,000	\$ 20,000			
Advocates for Justice	\$ -	\$ -	\$ -	\$ -			
Ethnic Local Churches Grant	\$ -	\$ 30,000	\$ 30,000	\$ 32,000			
Louis & Hugh Moore Population	\$ -	\$ -	\$ -	\$ -			
Global Immigration & Migration Crisis	\$ -	\$ -	\$ 22,366	\$ -			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Building Investment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Census 2020 Outreach	\$ -	\$ -	\$ -	\$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
National Hispanic Plan Ministry	\$ -	\$ -	\$ -	\$ -			
Human Relations Day Sunday Offering	\$ -	\$ -	\$ -	\$ -			
Advocates for Justice	\$ -	\$ -	\$ -	\$ -			
Ethnic Local Churches Grant	\$ -	\$ -	\$ -	\$ -			
Louis & Hugh Moore Population	\$ -	\$ 67,528	\$ 81,806	\$ 73,363			
Global Immigration & Migration Crisis	\$ -	\$ -	\$ -	\$ -			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ 3,692	\$ 2,500	\$ 3,692			
Building Investment Accumulated Gains (Loss)	\$ -	\$ 256,616	\$ 288,160	\$ 289,136			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ 40,580	\$ 40,580	\$ 40,580			
Census 2020 Outreach	\$ -	\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
National Hispanic Plan Ministry	\$ -	\$ -	\$ -	\$ -			
Human Relations Day Sunday Offering	\$ -	\$ (40,000)	\$ (40,000)	\$ (42,000)			
Advocates for Justice	\$ -	\$ (5,000)	\$ -	\$ (5,000)			
Ethnic Local Churches Grant	\$ -	\$ (30,000)	\$ (30,000)	\$ (32,000)			
Louis & Hugh Moore Population	\$ -	\$ (177,505)	\$ (179,540)	\$ (221,584)			
Global Immigration & Migration Crisis	\$ -	\$ -	\$ -	\$ (22,366)			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Building Investment Accumulated Gains (Loss)	\$ -	\$ (164,330)	\$ (164,330)	\$ (164,330)			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ (15,118)	\$ (15,399)	\$ (15,399)			
Census 2020 Outreach	\$ -	\$ -	\$ -	\$ -			
Change in Temporarily Restricted Net Assets		\$ (13,537)	\$ 56,142	\$ (43,909)			
Check Figures	\$ -	\$ -	\$ (0)	\$ -			

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

					Fund Information	
Permanently Restricted Funds					Purpose of Assets	Year Received
Type / Restriction of Asset (Agency Specific)	Audit 2023	Budget 2024	Forecast 2024	Budget 2025		
<i>Building Endowment Investment Principal</i>	\$ 3,286,602	\$ 3,286,602	\$ 3,286,602	\$ 3,286,602	Held into perpetuity per 1965 Building Endowment	1965
<i>Building - Real Property</i>	\$ 1,116,417	\$ 1,116,417	\$ 1,116,417	\$ 1,116,417	Buildings on Capitol Hill	1965
<i>Social Justice Endowment Principal</i>	\$ 314,143	\$ 313,889	\$ 314,143	\$ 314,143	Permanently restricted per Social Justice Endowment enabling resolution	2006
<i>Ethnic Local Churches (ELC) Principal</i>	\$ 60,025	\$ 60,025	\$ 60,025	\$ 60,025	Permanently restricted per ELC enabling resolution (being established by the board in the 2021 fall board meeting)	2020
	\$ -	\$ -	\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ 4,777,187	\$ 4,776,933	\$ 4,777,187	\$ 4,777,187		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
<i>Building Endowment Investment Principal</i>		\$ -	\$ -	\$ -		
<i>Building - Real Property</i>		\$ -	\$ -	\$ -		
<i>Social Justice Endowment Principal</i>		\$ -	\$ -	\$ -		
<i>Ethnic Local Churches (ELC) Principal</i>		\$ -	\$ -	\$ -		
0		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
<i>Building Endowment Investment Principal</i>	\$ -	\$ -	\$ -	\$ -		
<i>Building - Real Property</i>	\$ -	\$ -	\$ -	\$ -		
<i>Social Justice Endowment Principal</i>	\$ -	\$ -	\$ -	\$ -		
<i>Ethnic Local Churches (ELC) Principal</i>	\$ -	\$ -	\$ -	\$ -		
0	\$ -	\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
<i>Building Endowment Investment Principal</i>	\$ -	\$ -	\$ -	\$ -		
<i>Building - Real Property</i>	\$ -	\$ -	\$ -	\$ -		
<i>Social Justice Endowment Principal</i>	\$ -	\$ -	\$ -	\$ -		
<i>Ethnic Local Churches (ELC) Principal</i>	\$ -	\$ -	\$ -	\$ -		
0	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

Board Designated Funds					Designation Information		
Fund Category	Audit 2023	Budget 2024	Forecast 2024	Budget 2025	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Board Designated Investment Endowment	\$ 10,971,361	\$ 10,614,689	\$ 11,821,384	\$ 12,622,005	To generate income to support GBCS missions and ministry	1965	Board determined
Emerging Issues Fund	\$ 332,109	\$ 352,109	\$ 332,109	\$ 332,109	To fund unforeseeable program issues	Prior to 2000	Board determined
Fixed Assets Reserves	\$ 5,974,351	\$ 6,721,198	\$ 6,709,864	\$ 6,702,298	Net depreciated cost of equipment, building renovation, and leasehold improvement	1965	Illiquid
Building Maintenance Fund	\$ 2,703,784	\$ 1,957,463	\$ 1,968,270	\$ 1,975,836	Appropriated from operations based on depreciation for future capital expenditures	Prior to 2000	Board determined
Total Board Designated	\$ 19,981,605	\$ 19,645,460	\$ 20,831,627	\$ 21,632,248			
Change In Board Designated Funds		\$ 543,646	\$ 850,022	\$ 800,621			

Anticipated Changes in Board Designated Assets:	Enter New Designations as positive numbers						
Anticipated New Designations							
Board Designated Investment Endowment	\$ -	\$ 1,042,799	\$ 1,349,176	\$ 1,347,502			
Emerging Issues Fund	\$ -	\$ -	\$ -	\$ -			
Fixed Assets Reserves	\$ -	\$ 610,278	\$ 735,513	\$ (7,566)			
Building Maintenance Fund	\$ -	\$ 1,051,695	\$ 911,835	\$ 939,190			
Total New Designations		\$ 2,704,772	\$ 2,996,524	\$ 2,279,125			
Anticipated Use of Funds:	Enter Use of Funds as negative numbers						
Board Designated Investment Endowment		\$ (499,153)	\$ (499,153)	\$ (546,880)			
Emerging Issues Fund		\$ -	\$ -	\$ -			
Fixed Assets Reserves		\$ -	\$ -	\$ -			
Building Maintenance Fund	\$ -	\$ (1,661,973)	\$ (1,647,350)	\$ (931,624)			
Total Use of Funds		\$ (2,161,126)	\$ (2,146,502)	\$ (1,478,504)			
Change in Board Designated Funds		\$ 543,646	\$ 850,022	\$ 800,621			
Check Figure		\$ 0	\$ 0	\$ (0)			

General Board of Church and Society
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

Fund Category	Audit 2023	Budget 2024	Forecast 2024	Budget 2025
Unrestricted (Undesignated) Funds	\$ 3,844,172	\$ 3,104,750	\$ 3,739,097	\$ 3,209,020
Change in Unrestricted Funds-Increase/(Decrease)		\$ (693,711)	\$ (105,075)	\$ (530,077)

Anticipated Changes in Net Assets:				
Anticipated New Board Designations of Assets		\$ -	\$ -	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (693,711)	\$ (105,075)	\$ (530,077)
Change in Unrestricted Funds		\$ (693,711)	\$ (105,075)	\$ (530,077)
Check Figure		\$ -	\$ 0	\$ -