

CT Chair, Bishop Mande Muyombo
CT Interim CCMO, Mrs. Judi Kenaston

CONNECTIONAL TABLE

2025 SPENDING PLAN NARRATIVE

A. Purpose

The Connectional Table (CT) serves a distinct role as a worldwide body whose purpose, "... is for the discernment and articulation of the vision for the church and the stewardship of the mission, ministries, and resources of The United Methodist Church as determined by the actions of General Conference and in consultation with the Council of Bishops." (United Methodist Book of Discipline, ¶906)

B. Priorities, Programs/ Initiatives, Outcomes

Following the General Conference, the CT is prioritizing leading The UMC into a new era in collaboration with the Council of Bishops, General Agencies, and Standing Committee on Central Conference Matters. To this end, our priorities for 2025 include:

1. **Establishing a New Board** - A new quadrennium brings a new board. The new board in 2025 has a larger amount of change than usual given the past extended quadrennium and the new board make-up approved at General Conference. This new board is less US-centric with greater representation from across the four areas of the church: Africa, Europe, the Philippines and the US, so that the CT is living into its vision of a more regionalized and less US-centric denomination.
2. **Connectional Conversations Working Group** - The CT is establishing a new working group to manage its connectional conversations. This work will include visioning (in collaboration with the COB), regionalization (in collaboration with the Regionalization Strategy Committee – see #4), and communications (in collaboration with UMCom).
3. **Contextual Alignment Working Group** will work on the Living Home Commission on the Future of United Methodism which was referred from the 2020 General Conference held in 2024. This commission was intended to examine The UMC's connectional structures and recommend adaptations and innovations to increase missional

effectiveness. This Working Group is also responsible for collaborating with the Standing Committee on Central Conference Matters on the development of Chapter 5 of the *General Book of Discipline* and on Petition 8 which will look at updating and perfecting the regional structure contingent upon ratification.

4. **Ratification of Regionalization** - The CT is collaborating with the Standing Committee on Central Conference Matters and leaders from the Christmas Covenant to advocate for the ratification of regionalization in the annual conferences. This work includes combating misinformation, creating informational resources, organizing trainings on regionalization, and fundraising to support these efforts.

Evaluating Outcomes - The CT has an Internal Finance and Evaluation Committee that manages the evaluation of the CT work. This quadrennium, the IFE committee will be responsible for developing markers of success for each line of the CT's work in collaboration with the working groups and establishing mid-year check-ins regarding that working groups work.

C. Staffing

1. **Staff Diversity:** The CT is a small team. Since the CT's inception, the staff has included nine white employees, three Asian or Pacific Islander employees, one African, two African Americans, one Native American employee, and two Latines. Since the CT began its internship program again in 2023, it has hired two white women and one Asian-American woman as interns. Please see Appendix 1 for a visual representation of the CT's staff diversity since 2021. The CT has employed elders, deacons and lay people who live in various jurisdictions across the United States.
2. **Staff Adaptations:** The CT has hired seminary interns for the summer and academic year. This has resulted in strong work outputs due to the strength of the interns who have applied. We hope to continue hiring interns for 2025.

D. Financial Sustainability

- 1. Reserve Policy:** In accordance with the Reserve Policy, CT is required to have a minimum of four to eight months' worth of average operating costs in their Operating Reserve Fund.
- 2. Current Reserves Comparison:** In accordance with the Reserve Policy, CT is required to have a minimum of four to eight months' worth of average operating costs in their Operating Reserve Fund. The forecast for 2024 is the use of \$66,016 from the reserves. The forecast of the total unrestricted net assets by the end of 2024 will be \$888,091. In 2025, CT is forecasting the use of \$9,989, which would leave the amount of \$878,102. This demonstrates that in both years, CT maintained the reserve fund at three times the minimum requirement.
- 3. Raising Funds -** The CT has no plans to raise funds beyond apportionments to support its normal operating funds.

E. Partnerships: Our partnerships with the agencies and commissions, the Council of Bishops, the Commission on the General Conference, the Standing Committee, annual and central conferences, and others throughout the connection are central to our work. We will continue to work on collaborative projects with all of the agencies and work closely with the COB on missional strategy and with the GCFA staff and board on budget-related matters. We also partner with UMCOM to manage the CT's communications needs. Finally, we are building a partnership with the Director of Connectional Ministries network to strengthen connectional ministries.

Appendix 1: Staffing Table

	Female				Male			
	2021	2022	2023	2024	2021	2022	2023	2024
Hispanic								
Latino			1	1				
White	1	1	3	3				
Black	2	2	1					
Native/ Hawaiian/ Other Pacific Islander								
Asian			1	1				
American Indian/ Alaskan Native								
Two or more races								
Totals								

The Connectional Table
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
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
None	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
Total	\$ -	

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	0.0%	Fixed Charge	Fixed Charges
Africa University	0.0%		
Black College	0.0%		
Ministerial Education	0.0%		
General Administration	0.0%		
\$ 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	11.0%	10-15%	
Salaries	4.0%		
Other	0.0%		

Investment Assumptions		Agency Comment
Rate of Return on LT investments	0.0%	
Impact of each 1 Percentage point variance	\$ -	

Capital Expenditures	Amount	Agency Comment
Total	\$ -	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	20.0%	Estimating 27%-30% increase	

Change in Staff Headcount		Comments:

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	36.6%
Meeting Expenses	21.2%
Benefits	10.2%
Travel	9.9%
	0.0%
	0.0%
Total	77.9%

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
in-person meeting	\$ 150,000
	\$ -
	\$ -
	\$ -
Total	\$ 150,000

The Connectional Table
2025 General Agency Spending Plans
Detailed P & L

	2023	2024			2025	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	\$ 526,896	\$ 475,924	\$ 475,920	\$ (4)	\$ 546,104	\$ 70,184
2 World Service On Ratio	\$ -	\$ -	\$ -	-	\$ -	-
3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
Total Apportioned Funds	\$ 526,896	\$ 475,924	\$ 475,920	\$ (4)	\$ 546,104	\$ 70,184
Special Sunday Offerings:						
9 Human Relations Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	-
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	-
12 World Communion Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
13 Peace with Justice Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
14 Native American Ministries Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Special Sunday Offerings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	-
420 Special Gifts/Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	-
425 Grants	\$ -	\$ -	\$ -	\$ -	\$ -	-
430 Dividends & Interest (from operations)	\$ 33,558	\$ 27,000	\$ 40,000	\$ 13,000	\$ 35,000	(5,000)
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)	\$ -	\$ -	\$ -	\$ -	\$ -	-
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
459 Receipts from Other Agencies	\$ 41,313	\$ 29,869	\$ 45,000	\$ 15,131	\$ 45,000	-
460 Benefit Trust Income	\$ 52,714	\$ 65,000	\$ 60,000	\$ (5,000)	\$ 72,000	12,000
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Income	\$ 127,585	\$ 121,869	\$ 145,000	\$ 23,131	\$ 152,000	\$ 7,000
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (135,634)	178,528	66,016	(112,512)	9,989	(56,027)
611 Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	-	\$ -	-
Total Use of Reserves	\$ (135,634)	\$ 178,528	\$ 66,016	\$ (112,512)	\$ 9,989	\$ (56,027)

The Connectional Table
2025 General Agency Spending Plans
Detailed P & L

	2023	2024			2025	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Total Income	\$ 518,847	\$ 776,321	\$ 686,936	\$ (89,385)	\$ 708,093	\$ 21,157

The Connectional Table
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ -	\$ -	\$ -	\$ -	\$ -	-
53 Program	\$ -	\$ -	\$ -	\$ -	\$ -	-
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 245,503	\$ 240,000	\$ 248,624	\$ 8,624	\$ 258,573	9,949
56 Pension Expense	\$ 25,842	\$ 27,000	\$ 27,308	\$ 308	\$ 31,000	3,692
57 Employer's Payroll Taxes	\$ 12,739	\$ 15,600	\$ 13,626	\$ (1,974)	\$ 15,000	1,374
58 Retiree Insurance	\$ 3,781	\$ -	\$ 7,562	\$ 7,562	\$ 8,400	838
59 Group Insurance & Hospitalization	\$ 26,163	\$ 30,000	\$ 30,830	\$ 830	\$ 34,000	3,170
60 Continuing Education	\$ -	\$ 4,000	\$ 379	\$ (3,621)	\$ 4,000	3,621
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ 10,000	\$ -	\$ (10,000)	\$ 10,000	10,000
62 Rent	\$ 4,963	\$ 5,800	\$ 6,258	\$ 458	\$ 7,500	1,242
63 Building Management Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
64 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
65 Telephone & Internet	\$ 3,904	\$ 8,000	\$ 2,840	\$ (5,160)	\$ 3,120	280
66 Postage & Freight	\$ 208	\$ 6,000	\$ 1,000	\$ (5,000)	\$ 1,000	-
67 Printing & Duplication	\$ 95	\$ 5,000	\$ 1,000	\$ (4,000)	\$ 2,000	1,000
68 Office Supplies	\$ 552	\$ 3,000	\$ 2,980	\$ (20)	\$ 3,000	20
69 Dues & Subscriptions	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ -	-
70 Equipment (items not capitalized)	\$ -	\$ 1,000	\$ -	\$ (1,000)	\$ 10,000	10,000
71 Equipment & Software Repair & Maintenance	\$ 4,528	\$ 3,000	\$ -	\$ (3,000)	\$ 3,000	3,000
72 Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	-
73 Building Repair/Maint/Leasehold Imp	\$ -	\$ -	\$ -	\$ -	\$ -	-
74 Other Office Expense	\$ 1,698	\$ 3,000	\$ 1,748	\$ (1,252)	\$ 3,000	1,252
75 Depreciation Expense	\$ 2,052	\$ 352	\$ 352	\$ -	\$ -	(352)
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
78 Legal Fees	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	(1,000)
79 Consultant Fees	\$ 21,092	\$ 30,000	\$ 22,129	\$ (7,871)	\$ 30,000	7,871
80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	-
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
83 Services Rendered by Other Agencies	\$ 41,313	\$ 29,869	\$ 45,000	\$ 15,131	\$ 50,000	5,000
82 Meeting Expenses	\$ 74,885	\$ 250,000	\$ 180,000	\$ (70,000)	\$ 150,000	(30,000)
85 Travel - Staff	\$ 38,083	\$ 70,000	\$ 70,000	\$ -	\$ 50,000	(20,000)
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials	\$ 444	\$ 10,000	\$ 9,800	\$ (200)	\$ 5,000	(4,800)
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ 9,306	\$ 9,200	\$ 13,000	\$ 3,800	\$ 15,000	2,000
90 Special Promotion	\$ -	\$ 5,000	\$ -	\$ (5,000)	\$ 5,000	5,000
91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous	\$ 195	\$ 500	\$ -	\$ (500)	\$ 500	500
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ -	\$ 2,000	\$ -	\$ (2,000)	\$ 2,000	2,000
97 Software Purchases & Support	\$ 1,500	\$ 7,000	\$ 1,500	\$ (5,500)	\$ 7,000	5,500
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 518,847	\$ 776,321	\$ 686,936	\$ (89,385)	\$ 708,093	\$ 21,157

The Connectional Table
2025 General Agency Spending Plans
Detailed P & L

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

The Connectional Table
2025 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2023	2024			2025	
	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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Connectional Table
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	\$ 526,896	\$ 475,924	\$ 475,920	\$ (4)	\$ 546,104	\$ 70,184
Special Sunday Offerings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 127,585	\$ 121,869	\$ 145,000	\$ 23,131	\$ 152,000	\$ 7,000
Total before Reserves	\$ 654,481	\$ 597,793	\$ 620,920	\$ 23,127	\$ 698,104	\$ 77,184
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (135,634)	\$ 178,528	\$ 66,016	\$ (112,512)	\$ 9,989	\$ (56,027)
Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 518,847	\$ 776,321	\$ 686,936	\$ (89,385)	\$ 708,093	\$ 21,157
Expenditures:						
Distribution & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program, Research and Prog Develop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 314,029	\$ 326,600	\$ 328,329	\$ 1,729	\$ 360,973	\$ 32,644
Building Management	\$ 4,963	\$ 5,800	\$ 6,258	\$ 458	\$ 7,500	\$ 1,242
Equip., Supplies, Postage & Printing, Teleph.	\$ 10,985	\$ 30,000	\$ 9,569	\$ (20,431)	\$ 25,120	\$ 15,551
Audit, Legal, Consultants & Ind. Contractors	\$ 21,092	\$ 30,000	\$ 23,129	\$ (6,871)	\$ 30,000	\$ 6,871
Meeting & Staff Travel	\$ 112,968	\$ 320,000	\$ 250,000	\$ (70,000)	\$ 200,000	\$ (50,000)
Promo & Info Mat'ls (resale and not)	\$ 444	\$ 15,000	\$ 9,800	\$ (5,200)	\$ 10,000	\$ 200
Information Technology	\$ 1,500	\$ 9,000	\$ 1,500	\$ (7,500)	\$ 9,000	\$ 7,500
Insurance & Taxes	\$ 9,306	\$ 9,200	\$ 13,000	\$ 3,800	\$ 15,000	\$ 2,000
Depreciation	\$ 2,052	\$ 352	\$ 352	\$ -	\$ -	\$ (352)
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 41,508	\$ 30,369	\$ 45,000	\$ 14,631	\$ 50,500	\$ 5,500
Total Expenditures	\$ 518,847	\$ 776,321	\$ 686,936	\$ (89,385)	\$ 708,093	\$ 21,157
Net Income (S/B \$0)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Connectional Table
2025 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2023	2024			2025	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2024 Forecast
Administration	\$ 439,368	\$ 447,321	\$ 435,936	(11,385)	\$ 508,093	72,157
Meetings/Staff Travel	\$ 79,479	\$ 329,000	\$ 250,000	(79,000)	\$ 200,000	(50,000)
Program 3		\$ -	\$ -	-	\$ -	-
Program 4	\$ -	\$ -	\$ -	-	\$ -	-
Program 5	\$ -	\$ -	\$ -	-	\$ -	-
Program 6	\$ -	\$ -	\$ -	-	\$ -	-
Program 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 518,847	\$ 776,321	\$ 685,936	\$ (90,385)	\$ 708,093	\$ 22,157

The Connectional Table
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2025	Current Year Forecast 2024	Prior Year Actual 2023
Total	\$0	\$0	\$0

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.

The Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Summary

Summary of Net Assets / Reserves

Type of Reserve	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Total Net Assets	\$ 954,107	\$ 838,005	\$ 888,091	\$ 878,102
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ -	\$ -	\$ -	\$ -
Permanently Restricted Funds - See Worksheet C	\$ -	\$ -	\$ -	\$ -
Total Restricted Net Assets	\$ -	\$ -	\$ -	\$ -
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 506,928	\$ 506,928	\$ 506,928	\$ 506,928
Unrestricted Undesignated - See Worksheet E	\$ 447,179	\$ 331,077	\$ 381,163	\$ 371,174
Total Unrestricted Net Assets	\$ 954,107	\$ 838,005	\$ 888,091	\$ 878,102
Assets not readily convertible to cash - See Worksheet A	\$ 352	\$ 674	\$ -	\$ -
Available Unrestricted Net Assets	\$ 953,755	\$ 837,331	\$ 888,091	\$ 878,102

The Connectional Table
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)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Assets	\$ 352	\$ 674	\$ -	\$ -
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 352	\$ 674	\$ -	\$ -
Change in Assets Not Readily Convertible to Cash		\$ (352)	\$ (352)	\$ -

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Fixed Asset Purchases	\$ -	\$ -	\$ -	\$ -
Fixed Asset Depreciation	\$ (2,052)	\$ (352)	\$ (352)	\$ -
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		\$ (352)	\$ (352)	\$ -
Check Figures		\$ -	\$ -	\$ -

The Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

					Fund Information		
Temporarily Restricted Funds					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025			
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Temporarily Restricted Net Assets	\$ -	\$ -	\$ -	\$ -			
Change in Temporarily Restricted Net Assets		\$ -	\$ -	\$ -			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Change in Temporarily Restricted Net Assets		\$ -	\$ -	\$ -			
Check Figures		\$ -	\$ -	\$ -			

The Connectional Table
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)	Actual 2023	Budget 2024	Forecast 2024	Budget 2025		
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 2 - Please Describe			\$ -	\$ -		
Fund 3 - Please Describe			\$ -	\$ -		
Fund 4 - Please Describe			\$ -	\$ -		
Add Additional Lines as Necessary			\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
Fund 1 - Please Describe		\$ -	\$ -	\$ -		
Fund 2 - Please Describe		\$ -	\$ -	\$ -		
Fund 3 - Please Describe		\$ -	\$ -	\$ -		
Fund 4 - Please Describe		\$ -	\$ -	\$ -		
Add Additional Lines as Necessary		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
Fund 1 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

The Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

					Designation Information		
Board Designated Funds					Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025			
2024 General Conference	\$ 122,928	\$ 122,928	\$ 122,928	\$ 122,928			
In-person Board meeting in 2024	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000			
Board Designated Funds	\$ 274,000	\$ 274,000	\$ 274,000	\$ 274,000			
Designation 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 5 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 6 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 7 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 506,928	\$ 506,928	\$ 506,928	\$ 506,928			
Change In Board Designated Funds		\$ -	\$ -	\$ -			

Anticipated Changes in Board Designated	Enter New Designations as positive numbers						
Anticipated New Designations							
2024 General Conference	\$ -	\$ -	\$ -				
In-person Board meeting in 2024	\$ -	\$ 250,000	\$ -	\$ -			
Board Designated Funds	\$ -	\$ -	\$ -	\$ -			
Designation 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 5 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 6 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 7 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total New Designations		\$ 250,000	\$ -	\$ -			
Anticipated Use of Funds:	Enter Use of Funds as negative numbers						
2024 General Conference	\$ -	\$ (60,000)	\$ -	\$ -			
In-person Board meeting in 2024	\$ -	\$ (190,000)	\$ -	\$ -			
Board Designated Funds	\$ -	\$ -	\$ -	\$ -			
Designation 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 5 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 6 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 7 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 8- Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Use of Funds		\$ (250,000)	\$ -	\$ -			
Change in Board Designated Funds		\$ -	\$ -	\$ -			
Check Figure		\$ -	\$ -	\$ -			

The Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated/Board Designated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2023	Budget 2024	Forecast 2024	Budget 2025
Unrestricted (Undesignated/Board Designated) Funds	\$ 447,179	\$ 331,077	\$ 381,163	\$ 371,174
Change in Unrestricted Funds-Increase/(Decrease)		\$ (178,528)	\$ (66,016)	\$ (9,989)

Anticipated Changes in Net Assets:				
Anticipated New Board Designations of Assets		\$ -	\$ -	\$ -
Increase / (Use) of Unrestricted Net Assets		\$ (178,528)	\$ (66,016)	\$ (9,989)
Change in Unrestricted Funds		\$ (178,528)	\$ (66,016)	\$ (9,989)
Check Figure		\$ -	\$ -	\$ -