

NARRATIVE SPENDING PLAN

FOR DISCIPLESHIP MINISTRIES

Introduction

Discipleship Ministries continues its pivotal role in equipping annual conference and local church leaders with resources necessary for making disciples of Jesus Christ for the transformation of the world. The United Methodist Church faces challenges, including ongoing disaffiliations, the process for potential regionalization, post-pandemic realities related to congregational participation, racism, aging demographics, political polarization and global migration, population change, and more. Amid this, Discipleship Ministries works in the heart of what it means to follow Jesus, and our support for the church's ministry of making disciples for the transformation of the world is needed more than ever.

Priorities, Programs/Initiatives, Outcomes

DISCIPLESHIP MINISTRIES' STRATEGIC PRIORITIES AND CORE STRATEGIES

Discipleship Ministries remains dedicated to its core mission as it adjusts to new and ever-changing circumstances. As we look ahead to 2025, our strategic priorities will continue to focus on:

- 1. An intentional discipleship system (or pathway) in every church, rooted in our identity with Christ, focusing explicitly on antiracist discipleship.**
 - Using our research and evaluation team to identify emerging trends and current practices and partnering with diverse practitioners and key stakeholders such as annual conferences to resource and equip church leaders in fostering cultures of discipleship through the creation of intentional discipleship systems and pathways.
 - Continuing to evaluate existing resources and publishing new resources to equip disciples to live out their prayer lives and baptismal promises and resist racism in all its forms by working to collaborate with diverse practitioners, partnering with UMC National Plans, and amplifying marginalized voices.
- 2. Equipping churches to engage their communities, particularly those for whom the church has become irrelevant, recognizing a diverse mission field.**
 - Championing, resourcing, and supporting the denominational and ecumenical efforts to engage local neighborhoods and marketplaces, focusing on seeing all the people Christ calls us to reach through empowering those leading the essential ministries of the church — worship, generosity, lay leadership, care, and family ministries.
 - Acknowledging God's grace is present in all communities, we resource and train lay and clergy church leaders to see their communities as mission fields through developing new church starts and Fresh Expressions of church to discover and respond to the needs of the community.

3. Creating and lifting up local, contextual resources globally, working closely with The United Methodist Church's ethnic plans, caucus groups, and other partners around the world. Strengthening and supporting our global discipleship counterparts by:

- Convening strategic conversations with central conference leaders for learning; developing and leveraging existing resources that are contextually relevant and effective for making disciples for the transformation of the world.
- Using our web presence and training (online and in person). Partnering with central conference leaders, we develop, share, and deliver new contextual resources to equip and support local churches around the world.

PROGRAMS AND INITIATIVES FOR 2025

Worship, Preaching, and Belonging

The *Belong* series, a suite of resources connecting Baptism, Holy Communion, and Membership Vows to discipleship, was released in the summer of 2024 to a church hungry for resources that create a United Methodist identity grounded in the sacraments. In 2025, additional supplemental resources, including webinars and complementary booklets, will help participants learn from the experiences of United Methodists across the worldwide connection. Upcoming translations include Portuguese, Spanish, Korean, French, and Swahili for the six main resources.

Recognizing the centrality of worship in the life of the church, Discipleship Ministries will continue to enhance its worship resources in 2025. The “Compelling Preaching” initiative, which began with in-person workshops, continues to expand to include video enrichment, discussion-based webinars, and online courses aimed at helping church leaders refine their preaching skills. Additionally, we will work on the development of a new United Methodist Hymnal that will have more inclusive language and cater to the needs of a digital age while retaining the rich tradition of the church.

See All the People Movement

The next wave of “See All the People” resources will be a major focus in 2025. This initiative is designed to revitalize churches by empowering the laity to take active roles in their communities and congregations. We will introduce updated discipleship tools, including a comprehensive guide that combines the best of previous resources with new insights for a post-pandemic and post-disaffiliation church.

Part of the next wave of “See All the People, Disciples in the Marketplace” is a series of videos and study guides designed to inspire and equip laypeople to live out their faith in their workplaces and communities. The resource will highlight stories of individuals who integrate their discipleship with their professional lives, providing inspirational examples.

A new version of a quadrennial resource, *Job Descriptions and Leadership Training*, updates a legacy resource and seeks to empower the laity to serve the church through their unique gifts and specific roles (e.g., trustee, stewardship, chairperson of committees, etc.). We hope to use AI to customize these roles for each church's mission and context.

Antiracist Discipleship

Discipleship Ministries will continue to advocate and resource for antiracist discipleship, working closely with the United Methodist Church's ethnic plans and other partners. In 2025, we will introduce resources and training events to help churches integrate antiracist practices into discipleship systems. New resources

developed in partnership with annual conferences will address racial justice within the context of Christian discipleship.

“Radical Methodism: Back to Our Roots,” a collaboration between the General Commission on Archives and History and Discipleship Ministries, invites participants to explore the origins and growth of Methodism. The program, which will be offered to churchwide groups and leaders from January 15 to February 28, 2025, is a perfect opportunity to rediscover the “radical” roots of Methodism!

AI Workshops and Resources

Discipleship Ministries continues to lead in producing training and resources to help churches learn how to leverage AI tools to assist in ministry endeavors to expand capacity and quality for ministry leaders while prioritizing meaningful theological discussions about appropriate, ethical, and Godly use of generative AI technologies. We will expand our popular “Harnessing AI for Church Excellence” and “Advanced AI” workshops, which have been well-received by church leaders. Our goal is to reduce the time it takes for ministry leaders to employ AI tools, thus creating more time for intentional discipleship.

Faith Formation and Age-Level Ministries

Understanding the importance of engaging younger generations, we continue to invest in new resources and events for youth, young adults, and youth workers while preparing for Global Convocation (2026) and organizing the new Young People’s Connectional Network (YPCN) focused on peace-building and equipping young people to be advocates in the church and beyond. These will continue our work to meet the updated *Book of Discipline* requirements in the 1200 paragraphs.

We will relaunch and expand children’s ministry conferences held before the pandemic. An intergenerational ministry gathering in October 2025 in St. Louis, Missouri, is designed for church leaders in faith formation and discipleship for all age groups. We anticipate some four hundred participants. The event is done in partnership with Next Generation staff in Missouri.

Discipleship Ministries is responding to the aging demographic of The United Methodist Church in the U.S. by providing resources and partnering with the Dementia Ministry Network. This network, led by retired bishops Ken Carder and Lawson Bryan, encourages churches to be places where discipleship happens through intentional caring ministries.

Building on the success of our existing “Courageous Conversations” series, we will expand this initiative in 2025. The program will continue to provide churches with resources to facilitate dialogue around challenging topics such as Christian Nationalism, disaffiliation, and AI.

Building on the success of 2024’s “Read a Chapter a Day” program, where 1,600 United Methodists read the Gospel of John and the Book of Acts together, the 2025 “Read a Chapter a Day” project will continue to foster community and spiritual growth. It will offer daily chapter emails, encouraging individuals and groups to engage with the scriptures meaningfully. Participants can look forward to deepening their spiritual practice and reflecting on the life of Jesus as they journey through the Bible together.

Equipping Disciples to Make Disciples

Building on the success of this year’s SCD (See, Create, Disciple), where 450 church leaders gathered in Schaumburg, Illinois, for inspiration and education, Discipleship Ministries continues to expand its reach with a range of innovative online and in-person training opportunities. These programs will equip church leaders with the skills and knowledge to develop new Christian communities.

Returning in 2025, the Fresh Expressions United Methodist (FXUM) Gathering will continue to offer inspiration, education, and creative strategies for reaching new people. Training initiatives such as regional Schools of Congregational Development (in the United States and Central Conferences), Developing Developers, and Launchpad for Church Multiplication will focus on revitalizing existing congregations, fostering new faith communities, enhancing missional presence and community engagement, and empowering laity to work alongside clergy in building dynamic, life-giving faith communities.

Annual and Central Conference Partnerships

Discipleship Ministries will continue to work closely with annual conferences to support essential ministries. In 2025, we will focus on strengthening partnerships around our strategic priorities, particularly in intentional discipleship systems and community engagement. We will also support annual conferences as they navigate the effects of disaffiliation and the challenges of revitalizing congregations. This past year, we deployed staff to most of the annual conferences to connect with and listen to the needs of lay and clergy members. This year, we also began facilitating workshops to strengthen discipleship efforts in local churches. This coming year, we hope to broaden our presence and impact at annual conferences to better assist ministry leaders in their task of making disciples. We intend to continue expanding the “One Matters” awards in annual conferences to celebrate fruitful ministry efforts that increase baptisms and/or professions of faith. As we get requests, we will continue translating discipleship resources into other languages to support ministries with ethnic communities and those working with immigrant communities. We are working to make these translations more accessible at annual conferences.

Central Conference Partnerships

Discipleship Ministries has been working with bishops and key stakeholders on a new Central Conference strategy to support disciple-making initiatives by funding regional projects in Africa and the Philippines. Aligning with Discipleship Ministries’ priorities, these projects will focus on identifying local discipleship needs, creating contextual resources, and developing leadership through partnerships with regional leaders and contractors over a two-year period. Once viability is established, we hope to expand the impact of these partnerships over a ten-year timeframe.

Ethnic Plans, United Methodist Agencies, and Other Partnerships

We will deepen collaborations with other United Methodist agencies, including the General Board of Higher Education and Ministry, the General Board of Global Ministries, and United Methodist Communications, to enhance resource offerings and expand the reach of all. As agencies face declining funding from apportionment dollars, these partnerships are crucial as we work together to address pressing issues facing the church, such as racial justice, climate change, and developing new church models.

We will continue to support ethnic plans to create discipleship resources for their contextual needs. One example is the work with the “Plan for Hispanic Latino Ministries” on the upcoming Juanito Wesley pilgrimage, which will produce resources to benefit Hispanic congregations.

In the wake of disaffiliations impacting Hispanic/Latino congregations, we will study the landscape and examine community demographics, needs and strengths, discipleship systems, and leadership practices. This research will inform our work for and with the Hispanic/Latino community, the fastest-growing demographic in the United States and a growing force within the United Methodist Church. We will make the work available throughout the connection so that it can inform other ministries.

Multiple Language Resourcing

There is a Spanish-language edition of *Safer Sanctuaries* and plans to offer training. We have provided translations of foundational United Methodist resources (including those related to worship, baptism, Communion, and membership vows) into Asian and Pacific Islander languages. Relationship building continues through onsite discipleship training in Southeast Asia.

A gathering of leaders of youth ministry organizations across Africa is planned in May 2025 to provide strategic conversations and leadership training across language groups in the African Central Conferences.

Staffing

As annual conferences reduce staff and combine responsibilities, Discipleship Ministries will look to share the burden and fill gaps in resourcing. Staffing issues especially affect age-level ministries.

While it looks like our staff numbers have significantly dropped in 2024, there is actually only a small decrease in staff as Administration staff had been inadvertently added in past numbers. Our male-to-female ratio continues to be balanced, and we continue to be aware of the need for ethnic diversity when we seek new staff. We have been blessed with low staff turnover, demonstrating a strong culture of care, work-life balance, and staff appreciation.

Discipleship Ministries World Service Staff Table 2019-2024

| | FEMALE | | | | | | MALE | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 |
| Hispanic | 2 | 3 | 2 | 2 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| White | 11 | 14 | 11 | 11 | 11 | 11 | 12 | 21 | 19 | 20 | 20 | 20 |
| Black | 3 | 4 | 4 | 3 | 3 | 3 | 0 | 1 | 1 | 2 | 2 | 2 |
| Native Hawaiian/ Other Pacific Islander | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asian | 1 | 1 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 3 | 3 |
| American Indian/ Alaskan Native | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Two or More Races | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | 17 | 22 | 17 | 16 | 16 | 16 | 16 | 26 | 24 | 26 | 26 | 26 |

| | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 |
|-----------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Female | 17 | 22 | 17 | 16 | 16 | 16 |
| Male | 16 | 26 | 24 | 26 | 26 | 26 |
| Total WS Staff | 33 | 48 | 41 | 42 | 42 | 42 |

Financial Sustainability

Discipleship Ministries' operating reserve policy is to maintain unrestricted, undesignated net assets equal to at least twelve months and not more than twenty-four months of budgeted operating expenses. The balance of our unrestricted, undesignated net assets on December 31, 2023, was \$18,862,288, with our reserve policy requiring a range of \$7,931,650 to \$15,863,300. We completed 2023 at \$10,930,638 over our minimum and \$2,998,988 over our maximum required reserve range.

We forecast that the balance in our unrestricted, undesignated net assets on December 31, 2024, will be approximately \$18,950,000. For 2025, we are budgeting a use of approximately \$1,160,000 of unrestricted reserves. Our reserve policy will require a range of between \$8,530,000 and \$17,060,000. We anticipate completing 2025 at \$9,260,000 over our minimum and \$730,000 over our maximum required reserve range.

In 2024, Discipleship Ministries hired a director of fund development to create a fundraising plan for the agency. This individual will leverage our existing donor base to cultivate awareness of our ministries and programs, aiming to develop and solicit major gifts over time.

Conclusion

As we move into 2025, Discipleship Ministries remains committed to its mission of making disciples of Jesus Christ for the transformation of the world. We acknowledge the challenges ahead but are confident that through strategic adaptations and strong partnerships, we will continue to equip and support the church in this vital work. Our focus on intentional discipleship, community engagement, and global resource development will guide our efforts as we respond to the needs of a changing world and a transforming church.

Discipleship Ministries
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 |
|---|-------------------|---|
| Apportioned funds: World Service | 48.7% | Reduced WS receipts |
| Benefit Trust distribution | 29.4% | Market factors |
| Contributions | 9.2% | Success of our new fund development efforts |
| | 0.0% | |
| | 0.0% | |
| | 0.0% | |
| | 0.0% | |

| New significant sources of income in Proposed Budget Year | Total \$ of Income | Agency Comment |
|---|--------------------|--|
| Contributions | \$ 570,000 | New fund development efforts initiated in 2024 |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Total | \$ 570,000 | |

| Fund | Collection Rate Assumed in Budget Yr. | GCFA Recommendation | Agency Comment |
|---|---------------------------------------|---------------------|----------------|
| World Service | 75.0% | 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 | \$ 40,297.00 | | |

| Inflation Rates Assumed: | % Assumed in Budget Yr. | GCFA Recommendation | Agency Comment |
|--------------------------|-------------------------|---------------------|---|
| Active Healthcare | 14.0% | 10-15% | Budgeted numbers may not reflect the full percentage increase due to a change in the allocation to The Upper Room of shared admin staff |
| Retiree Health | 10.0% | 10-15% | |
| Salaries | 3.0% | | Subject to board approval |
| Other | 0.0% | | |

**Pending approval o
**Pending approval o

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

| Capital Expenditures | Amount | Agency Comment |
|----------------------|-------------|----------------|
| None planned | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | \$ - | |

| | GCFA Recommendation | Agency Comment |
|--|---------------------|---|
| Benefit Trust Distribution - % Chg. from Previous Yr | 30.0% | Estimating 27%-30% increase |
| Change in Staff Headcount | 5 | Comments: Increased headcount in positions shared with The Upper Room |

investment includes t

| Expenses comprising of more than 5% of total expenses: | % of Total Expenses |
|--|---------------------|
| Salaries | 38.5% |
| Program | 7.3% |
| Group Insurance | 7.3% |
| Research and Program Development | 10.6% |
| Travel - Staff | 5.3% |
| | 0.0% |
| Total | 69.0% |

| New significant expense line items in Proposed Budget Yr | Total \$ of New Expense |
|--|-------------------------|
| | \$ - |
| | \$ - |
| | \$ - |
| Total | \$ - |

Discipleship Ministries
2025 General Agency Spending Plans
Detailed P & L

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|---|-----------------------|---------------------|---------------------|--------------------|---------------------|----------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Revenue | | | | | | |
| Apportioned Funds: | | | | | | |
| 1. World Service Fixed Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2. World Service On Ratio | \$ 6,079,763 | \$ 5,051,400 | \$ 4,800,000 | \$(251,400) | \$ 3,022,500 | \$(1,777,500) |
| 3. General Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4. Interdenominational Cooperation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5. Ministerial Education | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6. Black College | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7. Africa University | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8. Prior Quadrantism | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Apportioned Funds | \$ 6,079,763 | \$ 5,051,400 | \$ 4,800,000 | \$(251,400) | \$ 3,022,500 | \$(1,777,500) |
| 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 | \$ 15,716 | \$ 13,000 | \$ 12,000 | \$(1,000) | \$ 15,000 | \$ 3,000 |
| 17. Special Appeals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18. General Advance Specials | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19. World Service Contingency Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other General Funds | \$ 15,716 | \$ 13,000 | \$ 12,000 | \$(1,000) | \$ 15,000 | \$ 3,000 |
| Other Income: | | | | | | |
| 404. Sale of Literature & Publications | \$ 24,937 | \$ 30,000 | \$ 37,500 | \$ 7,500 | \$ 30,000 | \$ (7,500) |
| 410. Sale/Rental of Films and AV | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 420. Special Gifts/Contributions | \$ 335,473 | \$ 200,000 | \$ 235,000 | \$ 35,000 | \$ 570,000 | \$ 335,000 |
| 423. Grants | \$ - | \$ - | \$ - | \$ - | \$ 249,900 | \$ 249,900 |
| 430. Dividends & Interest (from operations) | \$ 240,770 | \$ 55,000 | \$ 175,000 | \$ 120,000 | \$ 200,000 | \$ 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) | \$ 4,545,239 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 458. Service Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 459. Receipts from Other Agencies | \$ 31,131 | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 |
| 460. Benefit Trust Income | \$ 1,403,231 | \$ 1,100,000 | \$ 1,400,000 | \$ 300,000 | \$ 1,824,200 | \$ 424,200 |
| 461. USPF Distribution | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 470. Miscellaneous Income | \$ 1,011,074 | \$ 400,000 | \$ 250,000 | \$(150,000) | \$ 279,100 | \$ 29,100 |
| 480. Contra Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 490. Building Rental Income | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Other Income | \$ 7,591,857 | \$ 1,785,000 | \$ 2,097,500 | \$ 312,500 | \$ 3,168,280 | \$ 1,070,780 |
| 610. Operating Reserves-Unrestricted (Increase to) Use of reserves | \$ (5,955,727) | \$ 819,250 | \$ 344,500 | \$(474,750) | \$ 2,060,000 | \$ 1,715,500 |
| 611. Temporarily Restricted (Increase to) Use of reserves | \$ (248,836) | \$ 263,000 | \$ 262,660 | \$(340) | \$ 264,300 | \$ 1,640 |
| Total Use of Reserves | \$ (6,204,563) | \$ 1,082,250 | \$ 607,160 | \$(475,090) | \$ 2,324,300 | \$ 1,717,140 |
| Total Income | \$ 7,482,773 | \$ 7,931,650 | \$ 7,516,660 | \$(414,990) | \$ 8,530,080 | \$ 1,013,420 |
| Expenditures: | | | | | | |
| 50. Distribution & Grants - UMC | \$ 301,469 | \$ 325,000 | \$ 305,000 | \$(20,000) | \$ 305,800 | \$ 800 |
| 51. Direct Support of Persons in Mission | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 52. Grants - Outside UMC | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 53. Programs | \$ 1,041,551 | \$ 500,000 | \$ 508,800 | \$ 8,800 | \$ 620,225 | \$ 111,425 |
| 54. Research and Program Development | \$ 113,139 | \$ 1,203,565 | \$ 430,000 | \$(773,565) | \$ 900,000 | \$ 470,000 |
| 55. Salaries | \$ 3,142,007 | \$ 3,081,850 | \$ 3,240,000 | \$ 158,150 | \$ 3,287,200 | \$ 47,200 |
| 56. Pension Expense | \$ 314,200 | \$ 308,185 | \$ 324,000 | \$ 15,815 | \$ 328,720 | \$ 4,720 |
| 57. Employer's Payroll Taxes | \$ 129,544 | \$ 146,550 | \$ 133,500 | \$(13,050) | \$ 141,050 | \$ 5,550 |
| 58. Referee Insurance | \$ 151,003 | \$ 190,000 | \$ 158,500 | \$(31,500) | \$ 174,350 | \$ 15,850 |
| 59. Group Insurance & Hospitalization | \$ 520,007 | \$ 495,000 | \$ 546,100 | \$ 51,100 | \$ 626,340 | \$ 80,240 |
| 60. Continuing Education | \$ 31,102 | \$ 30,000 | \$ 20,000 | \$(10,000) | \$ 15,000 | \$ (5,000) |
| 61. Moving Expense/Other Staff Events/Recruiting | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 62. Rent | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 63. Building Management Expense | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 64. Utilities | \$ 81,837 | \$ 80,000 | \$ 84,300 | \$ 4,300 | \$ 60,000 | \$(24,300) |
| 65. Telephones & Internet | \$ 34,392 | \$ 40,000 | \$ 35,000 | \$(5,000) | \$ 30,000 | \$(15,000) |
| 66. Postage & Freight | \$ 25,315 | \$ 25,000 | \$ 22,000 | \$(3,000) | \$ 20,400 | \$(4,600) |
| 67. Printing & Duplication | \$ 51,808 | \$ 40,000 | \$ 56,500 | \$ 16,500 | \$ 198,000 | \$ 141,500 |
| 68. Office Supplies | \$ 6,375 | \$ 5,000 | \$ 1,500 | \$(3,500) | \$ 2,500 | \$ 1,000 |
| 69. Dues & Subscriptions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70. Equipment (Items not capitalized) | \$ 11,922 | \$ 10,000 | \$ 9,200 | \$(800) | \$ 5,000 | \$(4,200) |
| 71. Equipment & Software Repair & Maintenance | \$ 9,923 | \$ 25,000 | \$ 49,000 | \$ 24,060 | \$ 30,000 | \$(19,060) |
| 72. Equipment Leasing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 73. Building Repair/Maint/Leasehold Imp | \$ 31,744 | \$ 30,000 | \$ 32,000 | \$ 2,000 | \$ 20,000 | \$(12,000) |
| 74. Other Office Expense | \$ 9,908 | \$ 6,500 | \$ 10,000 | \$ 3,500 | \$ 10,000 | \$ - |
| 75. Depreciation Expense | \$ 54,879 | \$ 20,000 | \$ 11,000 | \$(9,000) | \$ 20,000 | \$ 9,000 |
| 76. Inventory Write-off | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 77. Audit Fees | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ - | \$(2,500) |
| 78. Legal Fees | \$ 15,106 | \$ 25,000 | \$ 22,000 | \$(3,000) | \$ 20,000 | \$(2,000) |
| 79. Consultant Fees | \$ 373,624 | \$ 395,000 | \$ 400,000 | \$ 5,000 | \$ 190,000 | \$(10,000) |
| 80. Independent Contractors | \$ 183,665 | \$ 185,000 | \$ 188,000 | \$ 3,000 | \$ 190,000 | \$ 2,000 |
| 81. Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 82. Data Processing Rental & Service | \$ - | \$ 5,000 | \$ - | \$(5,000) | \$ - | \$ - |
| 83. Services Rendered by Other Agencies | \$ 31,131 | \$ - | \$ 31,000 | \$ 31,000 | \$ 28,500 | \$(2,500) |
| 84. Meeting Expense | \$ 24,917 | \$ 100,000 | \$ 30,000 | \$(70,000) | \$ 31,000 | \$ 1,000 |
| 85. Travel - Staff | \$ 270,449 | \$ 150,000 | \$ 255,000 | \$ 105,000 | \$ 448,845 | \$ 193,845 |
| 86. Materials for Resale | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 87. Promotional & Informational Materials (not for resale) | \$ 128,965 | \$ 125,000 | \$ 156,500 | \$ 31,500 | \$ 172,150 | \$ 15,650 |
| 88. Films & Audio-Visuals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 89. All Other Insurance | \$ 87,547 | \$ 120,000 | \$ 105,200 | \$(14,800) | \$ 95,000 | \$(10,200) |
| 90. Special Promotion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 91. Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 92. Interest Expense (Incl. Capital Leases) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 93. Allowance for Uncollectible Accounts | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 94. Miscellaneous | \$ 23,126 | \$ 20,000 | \$ 15,000 | \$(5,000) | \$ 15,000 | \$ - |
| 95. Gain/loss on Disposal of Assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 96. Computer Hardware Maintenance | \$ 62,839 | \$ 35,000 | \$ 48,000 | \$ 13,000 | \$ 35,000 | \$(13,000) |
| 97. Software Purchases & Support | \$ 212,583 | \$ 200,000 | \$ 280,000 | \$ 80,000 | \$ 250,000 | \$(30,000) |
| 98. Information Services | \$ 6,694 | \$ 10,000 | \$ 7,000 | \$(3,000) | \$ 10,000 | \$ 3,000 |
| 99. Clearing Account | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 100. Interdepartmental Allocation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 7,482,773 | \$ 7,931,650 | \$ 7,516,660 | \$(414,990) | \$ 8,530,080 | \$ 1,013,420 |
| Surplus / (Deficit) (S/B \$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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Discipleship Ministries
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 | \$ 6,079,763 | \$ 5,051,400 | \$ 4,800,000 | \$ (251,400) | \$ 3,022,500 | \$ (1,777,500) |
| Special Sunday Offerings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other General Funds | \$ 15,716 | \$ 13,000 | \$ 12,000 | \$ (1,000) | \$ 15,000 | \$ 3,000 |
| Other Income | \$ 7,591,857 | \$ 1,785,000 | \$ 2,097,500 | \$ 312,500 | \$ 3,168,280 | \$ 1,070,780 |
| Operating Reserves-Unrestricted (Increase to)/Use of reserves | \$ (5,955,727) | \$ 819,250 | \$ 344,500 | \$ (474,750) | \$ 2,060,000 | \$ 1,715,500 |
| Temporarily Restricted (Increase to)/Use of reserves | \$ (248,836) | \$ 263,000 | \$ 262,660 | \$ (340) | \$ 264,300 | \$ 1,640 |
| Total Revenue | \$ 7,482,773 | \$ 7,931,650 | \$ 7,516,660 | \$ (414,990) | \$ 8,530,080 | \$ 1,013,420 |
| Expenditures: | | | | | | |
| Distribution & Grants | \$ 301,469 | \$ 325,000 | \$ 305,000 | \$ (20,000) | \$ 305,800 | \$ 800 |
| Program, Research and Prog Develop. | \$ 1,154,690 | \$ 1,703,565 | \$ 938,800 | \$ (764,765) | \$ 1,520,225 | \$ 581,425 |
| Salaries and Benefits | \$ 4,287,863 | \$ 4,251,585 | \$ 4,422,100 | \$ 170,515 | \$ 4,572,660 | \$ 150,560 |
| Building Management | \$ 113,581 | \$ 110,000 | \$ 116,300 | \$ 6,300 | \$ 80,000 | \$ (36,300) |
| Equip., Supplies, Postage & Printing, Teleph. | \$ 149,643 | \$ 151,500 | \$ 183,260 | \$ 31,760 | \$ 345,900 | \$ 162,640 |
| Audit, Legal, Consultants & Ind. Contractors | \$ 572,395 | \$ 605,000 | \$ 612,500 | \$ 7,500 | \$ 600,000 | \$ (12,500) |
| Meeting & Staff Travel | \$ 295,366 | \$ 250,000 | \$ 285,000 | \$ 35,000 | \$ 479,845 | \$ 194,845 |
| Promo & Info Mat'ls (resale and not) | \$ 128,965 | \$ 125,000 | \$ 156,500 | \$ 31,500 | \$ 172,150 | \$ 15,650 |
| Information Technology | \$ 282,116 | \$ 250,000 | \$ 335,000 | \$ 85,000 | \$ 295,000 | \$ (40,000) |
| Insurance & Taxes | \$ 87,547 | \$ 120,000 | \$ 105,200 | \$ (14,800) | \$ 95,000 | \$ (10,200) |
| Depreciation | \$ 54,879 | \$ 20,000 | \$ 11,000 | \$ (9,000) | \$ 20,000 | \$ 9,000 |
| Interest and Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All Other | \$ 54,259 | \$ 20,000 | \$ 46,000 | \$ 26,000 | \$ 43,500 | \$ (2,500) |
| Total Expenditures | \$ 7,482,773 | \$ 7,931,650 | \$ 7,516,660 | \$ (414,990) | \$ 8,530,080 | \$ 1,013,420 |
| Net Income (S/B \$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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Discipleship Ministries
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 | \$ 783,909 | \$ 1,050,025 | \$ 787,512 | (262,513) | \$ 815,620 | 28,108 |
| World Service Program | \$ 6,698,864 | \$ 6,881,625 | \$ 6,729,148 | (152,477) | \$ 7,714,460 | 985,312 |
| | \$ - | \$ - | \$ - | - | \$ - | - |
| | \$ - | \$ - | \$ - | - | \$ - | - |
| | \$ - | \$ - | \$ - | - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Spending | \$ 7,482,773 | \$ 7,931,650 | \$ 7,516,660 | \$ (414,990) | \$ 8,530,080 | \$ 1,013,420 |

**Discipleship Ministries
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC**

[illegible]

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. |

Discipleship Ministries
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 | \$ 48,392,884 | \$ 41,503,850 | \$ 47,785,724 | \$ 45,461,424 |
| Restricted Net Assets | | | | |
| Temporarily Restricted Funds - See Worksheet B | \$ 1,650,435 | \$ 1,123,856 | \$ 1,387,775 | \$ 1,123,475 |
| Permanently Restricted Funds - See Worksheet C | \$ 1,857,879 | \$ 1,888,420 | \$ 1,857,879 | \$ 1,857,879 |
| Total Restricted Net Assets | \$ 3,508,314 | \$ 3,012,276 | \$ 3,245,654 | \$ 2,981,354 |
| Unrestricted Net Assets | | | | |
| Unrestricted Designated - See Worksheet D | \$ 25,990,733 | \$ 21,762,607 | \$ 25,590,733 | \$ 24,690,733 |
| Unrestricted Undesignated - See Worksheet E | \$ 18,893,837 | \$ 16,728,967 | \$ 18,949,337 | \$ 17,789,337 |
| Total Unrestricted Net Assets | \$ 44,884,570 | \$ 38,491,574 | \$ 44,540,070 | \$ 42,480,070 |
| Assets not readily convertible to cash - See Worksheet A | \$ 207,866 | \$ 244,181 | \$ 196,866 | \$ 176,866 |
| Available Unrestricted Net Assets | \$ 44,676,704 | \$ 38,247,393 | \$ 44,343,204 | \$ 42,303,204 |
| | | | | |

Discipleship Ministries
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 | \$ 31,549 | \$ 101,428 | \$ 20,549 | \$ 549 |
| Inventory | \$ - | \$ - | \$ - | \$ - |
| Untraded Stock | \$ - | \$ - | \$ - | \$ - |
| Real Estate Investments | \$ - | \$ - | \$ - | \$ - |
| Other - Prepaid Expense and Other Assets | \$ 176,317 | \$ 142,753 | \$ 176,317 | \$ 176,317 |
| Other - Please describe | \$ - | \$ - | \$ - | \$ - |
| Total Assets Not Readily Convertible to Cash | \$ 207,866 | \$ 244,181 | \$ 196,866 | \$ 176,866 |
| Change in Assets Not Readily Convertible to Cash | | \$ 5,000 | \$ (11,000) | \$ (20,000) |
| | | | | |

| Anticipated Changes in Assets Not Readily Convertible to Cash | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 |
|---|----------------|-----------------|--------------------|--------------------|
| Fixed Asset Purchases | \$ - | \$ 25,000 | \$ - | \$ - |
| Fixed Asset Depreciation | \$ (54,879) | \$ (20,000) | \$ (11,000) | \$ (20,000) |
| 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 | | \$ 5,000 | \$ (11,000) | \$ (20,000) |
| Check Figures | | \$ - | \$ - | \$ - |
| | | | | |

Legend

This cell has a formula or cell is linked to a Work Tab.

Data Entry Cells

Discipleship Ministries
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) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received | Year Expected to be Fully Utilized |
| Donor Restricted Funds: Subject to Purpose Restrictions | \$ 376,609 | \$ 418,052 | \$ 126,949 | \$ 1,149 | To support the work of the agency | | |
| Donor Restricted Funds: Lilly Grant | \$ 1,273,826 | \$ 705,804 | \$ 1,260,826 | \$ 1,122,326 | Lilly Grant for Compelling Preaching | 2022 | 2027 |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| | \$ - | \$ - | \$ - | \$ - | | | |
| | \$ - | \$ - | \$ - | \$ - | | | |
| | \$ - | \$ - | \$ - | \$ - | | | |
| Total Temporarily Restricted Net Assets | \$ 1,650,435 | \$ 1,123,856 | \$ 1,387,775 | \$ 1,123,475 | | | |
| Change in Temporarily Restricted Net Assets | | \$ (263,000) | \$ (262,660) | \$ (264,300) | | | |
| Anticipated Changes in Net Assets: | | | | | | | |
| Anticipated New Funds / Gifts: | | | | | | | |
| Donor Restricted Funds: Subject to Purpose Restrictions | \$ - | \$ - | \$ - | \$ - | | | |
| Donor Restricted Funds: Lilly Grant | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| Anticipated Investment Return on Assets (Investment Gains and Losses) | | | | | | | |
| Donor Restricted Funds: Subject to Purpose Restrictions | \$ - | \$ - | \$ - | \$ - | | | |
| Donor Restricted Funds: Lilly Grant | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| Anticipated Use of Funds: | | | | | | | |
| Donor Restricted Funds: Subject to Purpose Restrictions | \$ (150,551) | \$ (50,000) | \$ (249,660) | \$ (125,800) | Spending on grants and programs within purpose restrictions | various | |
| Donor Restricted Funds: Lilly Grant | \$ (19,957) | \$ (213,000) | \$ (13,000) | \$ (138,500) | Spending on Lilly Compelling Preaching Grant | 2022 | 2027 |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| Change in Temporarily Restricted Net Assets | | \$ (263,000) | \$ (262,660) | \$ (264,300) | | | |
| Check Figures | | \$ - | \$ - | \$ - | | | |

Discipleship Ministries
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

| Permanently Restricted Funds | | | | | Fund Information | |
|---|----------------|----------------|------------------|----------------|---|------------------|
| Type / Restriction of Asset (Agency Specific) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received |
| Donor-Restricted Endowment Funds | \$ 1,857,879 | \$ 1,888,420 | \$ 1,857,879 | \$ 1,857,879 | To endow the work of the agency within donor restrictions | Various |
| Fund 2 - Please Describe | | \$ - | \$ - | \$ - | | |
| Fund 3 - Please Describe | | \$ - | \$ - | \$ - | | |
| Fund 4 - Please Describe | | \$ - | \$ - | \$ - | | |
| Add Additional Lines as Necessary | | \$ - | \$ - | \$ - | | |
| | \$ - | \$ - | \$ - | \$ - | | |
| Total Permanently Restricted Net Assets | \$ 1,857,879 | \$ 1,888,420 | \$ 1,857,879 | \$ 1,857,879 | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |

| | | | | | | |
|---|------|------|------|------|--|--|
| Anticipated Changes in Net Assets: | | | | | | |
| Anticipated New Funds / Gifts: | | | | | | |
| Donor-Restricted Endowment Funds | | \$ - | \$ - | \$ - | | |
| Fund 2 - Please Describe | | \$ - | \$ - | \$ - | | |
| Fund 3 - Please Describe | | \$ - | \$ - | \$ - | | |
| Fund 4 - Please Describe | | \$ - | \$ - | \$ - | | |
| Add Additional Lines as Necessary | | \$ - | \$ - | \$ - | | |
| 0 | | \$ - | \$ - | \$ - | | |
| Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses) | | | | | | |
| Donor-Restricted Endowment Funds | \$ - | \$ - | \$ - | \$ - | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Add Additional Lines as Necessary | | \$ - | \$ - | \$ - | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | |
| Anticipated Use of Funds: | | | | | | |
| Donor-Restricted Endowment Funds | \$ - | \$ - | \$ - | \$ - | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | |
| Add Additional Lines as Necessary | | \$ - | \$ - | \$ - | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |
| Check Figure | | \$ - | \$ - | \$ - | | |

Discipleship Ministries
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

| Board Designated Funds | | | | | Designation Information | | |
|--|----------------|----------------|------------------|----------------|---|------------------------------|--|
| Fund Category | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Funds | Year Initially Designated | Year Expected to be Fully Utilized |
| Board Designated for programs | \$ 55,015 | \$ 61,389 | \$ 55,015 | \$ 55,015 | Designated for scholarships and grants | Various | Various |
| Invested in property, buildings, and equipment | \$ - | \$ - | \$ - | \$ - | | | |
| Proceeds from sale of Kern Property | \$ 25,935,718 | \$ 21,701,218 | \$ 25,535,718 | \$ 24,635,718 | Board designated the Kern proceeds as a quasi-endowment at October 2021 board meeting | 2021 | Never |
| | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 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 | \$ 25,990,733 | \$ 21,762,607 | \$ 25,590,733 | \$ 24,690,733 | | | |
| Change In Board Designated Funds | | \$ (903,565) | \$ (400,000) | \$ (900,000) | | | |

| | | | | | | | |
|--|-------------|--------------|--------------|--------------|---|------|----------------------------------|
| Anticipated Changes in Board Designated Assets: | | | | | | | |
| Anticipated New Designations | | | | | | | |
| Board Designated for programs | \$ - | \$ - | \$ - | \$ - | | | |
| Invested in property, buildings, and equipment | \$ - | \$ - | \$ - | \$ - | | | |
| Proceeds from sale of Kern Property | \$ - | \$ - | \$ - | \$ - | | | |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 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 | \$ - | \$ - | \$ - | \$ - | | | |
| Anticipated Use of Funds: | | | | | | | |
| Board Designated for programs | \$ - | \$ - | \$ - | \$ - | | | |
| Invested in property, buildings, and equipment | \$ - | \$ - | \$ - | \$ - | | | |
| Proceeds from sale of Kern Property | \$ (45,500) | \$ (903,565) | \$ (400,000) | \$ (900,000) | Board authorized use of Kern Property Fund for research and program development at 4% draw annually, subject to Board review and approval | 2021 | Draw authorized for use annually |
| 0 | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| 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 | | \$ (903,565) | \$ (400,000) | \$ (900,000) | | | |
| Change In Board Designated Funds | | \$ (903,565) | \$ (400,000) | \$ (900,000) | | | |
| Check Figure | | \$ - | \$ - | \$ - | | | |

Discipleship Ministries
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

| Fund Category | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 |
|--|----------------|----------------|------------------|----------------|
| Unrestricted (Undesignated) Funds | \$ 18,893,837 | \$ 16,728,967 | \$ 18,949,337 | \$ 17,789,337 |
| Change in Unrestricted Funds-Increase/(Decrease) | | \$ 84,315 | \$ 55,500 | \$ (1,160,000) |
| | | | | |

| | | | | |
|--|--|-----------|-----------|----------------|
| Anticipated Changes in Net Assets: | | | | |
| Anticipated New Board Designations of Assets | | \$ - | \$ - | \$ - |
| Increase / (Use) of Unrestricted Net Assets | | \$ 84,315 | \$ 55,500 | \$ (1,160,000) |
| Change in Unrestricted Funds | | \$ 84,315 | \$ 55,500 | \$ (1,160,000) |
| Check Figure | | \$ - | \$ - | \$ - |
| | | | | |

Change in World Service Fund Ministry Plan Reserves

| Plan Name | Change in Reserves (in thousands) Increase / (Use of Reserves) | | | | | | | | | |
|--------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|---------------------|----------------|------------------------------|
| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Projections | 2025 Budget | 2023 Net Asset Balance |
| Native Am. Comp. Plan | \$ (3) | \$ (67) | \$ (23) | \$ 29 | \$ 19 | \$ (22) | \$ (1) | \$ (35) | \$ 98 | \$ 169 |
| Strengthening the Black Church | \$ (5) | \$ (85) | \$ (147) | \$ 5 | \$ (8) | \$ 1 | \$ 30 | \$ (166) | | \$ 32 |
| Total | \$ (8) | \$ (152) | \$ (170) | \$ 34 | \$ 11 | \$ (21) | \$ 29 | \$ (201) | \$ 98 | \$ 201 |

Change in Net
Assets

Change in Net
Assets

Change in Net
Assets

Change in Net
Assets

Net Asset
Balance

**Native American Comprehensive Plan
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 |
|---|-------------------|---|
| World Service Funding | 97.3% | Now a fixed charge |
| | 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 |
|---|--------------------|----------------|
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| | \$ - | |
| Total | \$ - | |

| Fund | Collection Rate Assumed in Budget Yr. | GCFA Recommendation | Agency Comment |
|---|---------------------------------------|---------------------|----------------|
| World Service | Fixed Charge | 100.0% | |
| 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 | 14.0% | 10-15% | |
| Retiree Health | 10.0% | 10-15% | |
| Salaries | 3.0% | | Subject to board approval |
| Other | 0.0% | | |

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

| Capital Expenditures | Amount | Agency Comment |
|----------------------|-------------|----------------|
| None | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | \$ - | |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Key Assumptions**

| | | GCFA Recommendation | Agency Comment |
|--|------|-----------------------------|----------------|
| Benefit Trust Distribution - % Chg. from Previous Yr | 0.0% | Estimating 27%-30% increase | |

| | | | |
|---------------------------|---|-----------|------|
| Change in Staff Headcount | - | Comments: | None |
|---------------------------|---|-----------|------|

| Expenses comprising of more than 5% of total expenses: | % of Total Expenses |
|--|---------------------|
| Salaries | 45.5% |
| | |
| | |
| | |
| | 0.0% |
| Total | 45.5% |

| New significant expense line items in Proposed Budget Yr | Total \$ of New Expense |
|--|-------------------------|
| | \$ - |
| | \$ - |
| | \$ - |
| | \$ - |
| Total | \$ - |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Detailed P & L**

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|----------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Revenue | | | | | | |
| Apportioned Funds: | | | | | | |
| 1 World Service Fixed Charges | \$ - | \$ - | \$ - | \$ - | \$ 280,013 | \$ 280,013 |
| 2 World Service On Ratio | \$ 186,699 | \$ 167,100 | \$ 155,100 | (12,000) | | (155,100) |
| 3 General Administration | \$ - | \$ - | \$ - | - | \$ - | - |
| 4 Interdenominational Cooperation | \$ - | \$ - | \$ - | - | \$ - | - |
| 5 Ministerial Education | \$ - | \$ - | \$ - | - | \$ - | - |
| 6 Black College | \$ - | \$ - | \$ - | - | \$ - | - |
| 7 Africa University | \$ - | \$ - | \$ - | - | \$ - | - |
| 8 Prior Quadrennium | \$ - | \$ - | \$ - | - | \$ - | - |
| Total Apportioned Funds | \$ 186,699 | \$ 167,100 | \$ 155,100 | \$ (12,000) | \$ 280,013 | \$ 124,913 |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Detailed P & L**

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|--|-------------------|-------------------|-------------------|--------------------|--------------------|---------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Other Income: | | | | | | |
| 404 Sale of Literature & Publications | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 410 Sale/Rental of Films and AV | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 420 Special Gifts/Contributions | \$ 513 | \$ 7,000 | \$ - | \$ (7,000) | \$ 7,000 | 7,000 |
| 425 Grants | \$ - | \$ 25,297 | \$ - | \$ (25,297) | \$ - | - |
| 430 Dividends & Interest (from operations) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 449 Dividends & Interest (from long term investment per spending policy or plan) | \$ 11,253 | \$ - | \$ - | \$ - | \$ - | - |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 460 Benefit Trust Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 461 USPF Distribution | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 470 Miscellaneous Income | \$ 304 | \$ - | \$ 750 | \$ 750 | \$ 800 | 50 |
| 480 Contra Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 490 Building Rental Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | | | | | | |
| Total Other Income | \$ 12,070 | \$ 32,297 | \$ 750 | \$ (31,547) | \$ 7,800 | \$ 7,050 |
| 610 Operating Reserves-Unrestricted (Increase to)/Use of reserves | \$ 1,486 | (519) | 34,635 | 35,154 | (98,213) | (132,848) |
| 611 Temporarily Restricted (Increase to)/Use of reserves | \$ - | \$ - | \$ - | - | \$ - | - |
| Total Use of Reserves | \$ 1,486 | \$ (519) | \$ 34,635 | \$ 35,154 | \$ (98,213) | \$ (132,848) |
| Total Income | \$ 200,255 | \$ 198,878 | \$ 190,485 | \$ (8,393) | \$ 189,600 | \$ (885) |

**Native American Comprehensive Plan
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 | \$ 18,736 | \$ - | \$ - | \$ - | \$ - | - |
| 54 Research and Program Development | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 55 Salaries | \$ 123,232 | \$ 132,214 | \$ 127,050 | \$ (5,164) | \$ 130,950 | 3,900 |
| 56 Pension Expense | \$ 12,323 | \$ 13,221 | \$ 12,705 | \$ (516) | \$ 13,094 | 389 |
| 57 Employer's Payroll Taxes | \$ 3,272 | \$ 3,511 | \$ 3,380 | \$ (131) | \$ 3,470 | 90 |
| 58 Retiree Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 59 Group Insurance & Hospitalization | \$ 11,675 | \$ 19,832 | \$ 11,950 | \$ (7,882) | \$ 13,576 | 1,626 |
| 60 Continuing Education | | \$ - | \$ - | \$ - | | - |
| 61 Moving Expense/Other-Staff Events/Recruiting | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 62 Rent | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 63 Building Management Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 64 Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 65 Telephone & Internet | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 66 Postage & Freight | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 67 Printing & Duplication | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 68 Office Supplies | \$ - | \$ 1,000 | \$ - | \$ (1,000) | \$ - | - |
| 69 Dues & Subscriptions | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 70 Equipment (items not capitalized) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 71 Equipment & Software Repair & Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 72 Equipment Leasing | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 73 Building Repair/Maint/Leasehold Imp | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 74 Other Office Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 75 Depreciation Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 76 Inventory Write-off | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 77 Audit Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 78 Legal Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 79 Consultant Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 80 Independent Contractors | \$ 8,804 | \$ 9,600 | \$ 12,000 | \$ 2,400 | \$ 10,000 | (2,000) |
| 81 Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 82 Data Processing Rental & Service | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 83 Services Rendered by Other Agencies | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 84 Meeting Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 85 Travel - Staff | \$ 5,215 | \$ - | \$ 3,500 | \$ 3,500 | \$ 4,110 | 610 |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Detailed P & L**

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| 86 Materials for Resale | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 87 Promotional & Informational Materials (not for resale) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 88 Films & Audio-Visuals | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 89 All Other Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 90 Special Promotion | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 91 Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 92 Interest Expense (Incl. Capital Leases) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 93 Allowance for Uncollectible Accounts | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 94 Miscellaneous | \$ 10,698 | \$ 13,200 | \$ 13,600 | \$ 400 | \$ 8,100 | (5,500) |
| 95 Gain/loss on Disposal of Assets | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 96 Computer Hardware Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 97 Software Purchases & Support | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 98 Information Services | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 99 Clearing Account | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 100 Interdepartmental Allocation | \$ 6,300 | \$ 6,300 | \$ 6,300 | \$ - | \$ 6,300 | - |
| | | | | | | |
| | | | | | | |
| Total Expenditures | \$ 200,255 | \$ 198,878 | \$ 190,485 | \$ (8,393) | \$ 189,600 | \$ (885) |
| 'Surplus / (Deficit) (S/B \$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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Native American Comprehensive Plan
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 | \$ 186,699 | \$ 167,100 | \$ 155,100 | \$ (12,000) | \$ 280,013 | \$ 124,913 |
| Special Sunday Offerings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other General Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Income | \$ 12,070 | \$ 32,297 | \$ 750 | \$ (31,547) | \$ 7,800 | \$ 7,050 |
| Operating Reserves-Unrestricted (Increase to)/Use of reserves | \$ 1,486 | \$ (519) | \$ 34,635 | \$ 35,154 | \$ (98,213) | \$ (132,848) |
| Temporarily Restricted (Increase to)/Use of reserves | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue | \$ 200,255 | \$ 198,878 | \$ 190,485 | \$ (8,393) | \$ 189,600 | \$ (885) |
| Expenditures: | | | | | | |
| Distribution & Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Program, Research and Prog Develop. | \$ 18,736 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Salaries and Benefits | \$ 150,502 | \$ 168,778 | \$ 155,085 | \$ (13,693) | \$ 161,090 | \$ 6,005 |
| Building Management | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equip., Supplies, Postage & Printing, Teleph. | \$ - | \$ 1,000 | \$ - | \$ (1,000) | \$ - | \$ - |
| Audit, Legal, Consultants & Ind. Contractors | \$ 8,804 | \$ 9,600 | \$ 12,000 | \$ 2,400 | \$ 10,000 | \$ (2,000) |
| Meeting & Staff Travel | \$ 5,215 | \$ - | \$ 3,500 | \$ 3,500 | \$ 4,110 | \$ 610 |
| Promo & Info Mat'ls (resale and not) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Information Technology | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Insurance & Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest and Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All Other | \$ 16,998 | \$ 19,500 | \$ 19,900 | \$ 400 | \$ 14,400 | \$ (5,500) |
| Total Expenditures | \$ 200,255 | \$ 198,878 | \$ 190,485 | \$ (8,393) | \$ 189,600 | \$ (885) |
| Net Income (S/B \$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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Spending by Program Functions**

| PROGRAM FUNCTIONS/ ADMINISTRATION | 2023 | 2024 | | | 2025 | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Leadership Development | \$ 12,030 | \$ 15,000 | \$ 5,285 | (9,715) | \$ - | (5,285) |
| Ministry with Poor | \$ 32,012 | \$ 30,000 | \$ 29,905 | (95) | \$ - | (29,905) |
| Disciplinary Responsibilities | \$ 15,483 | \$ 16,000 | \$ 13,915 | (2,085) | \$ - | (13,915) |
| General Administration | \$ 140,730 | \$ 137,878 | \$ 141,380 | 3,502 | \$ - | (141,380) |
| General Admin (Salary and Benefits) | \$ - | \$ - | \$ - | - | \$ 161,090 | 161,090 |
| Discipleship Ministries Partnership | \$ - | \$ - | \$ - | - | \$ 6,300 | 6,300 |
| Programming | \$ - | \$ - | \$ - | \$ - | \$ 22,210 | \$ 22,210 |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Spending | \$ 200,255 | \$ 198,878 | \$ 190,485 | \$ (8,393) | \$ 189,600 | \$ (885) |

**Native American Comprehensive Plan
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC**

| Grant / Distribution | Total Proposed Budget 2025 | Current Year Budget 2024 | Prior Year Actual 2023 |
|----------------------|----------------------------------|--------------------------------|------------------------------|
| None | | | |
| 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. |

Native American Comprehensive Plan
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 | \$ 169,115 | \$ 159,870 | \$ 134,480 | \$ 232,693 |
| 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 | \$ - | \$ - | \$ - | \$ - |
| Unrestricted Undesignated - See Worksheet E | \$ 169,115 | \$ 159,870 | \$ 134,480 | \$ 232,693 |
| Total Unrestricted Net Assets | \$ 169,115 | \$ 159,870 | \$ 134,480 | \$ 232,693 |
| Assets not readily convertible to cash - See Worksheet A | \$ - | \$ - | \$ - | \$ - |
| Available Unrestricted Net Assets | \$ 169,115 | \$ 159,870 | \$ 134,480 | \$ 232,693 |
| | | | | |

Native American Comprehensive Plan
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 | \$ - | \$ - | \$ - | \$ - |
| Inventory | \$ - | \$ - | \$ - | \$ - |
| Untraded Stock | \$ - | \$ - | \$ - | \$ - |
| Real Estate Investments | \$ - | \$ - | \$ - | \$ - |
| Other - Prepaid Expense and Other Assets | \$ - | \$ - | \$ - | \$ - |
| Other - Please describe | \$ - | \$ - | \$ - | \$ - |
| Total Assets Not Readily Convertible to Cash | \$ - | \$ - | \$ - | \$ - |
| Change in Assets Not Readily Convertible to Cash | | \$ - | \$ - | \$ - |
| | | | | |

| Anticipated Changes in Assets Not Readily Convertible to Cash | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 |
|---|----------------|----------------|------------------|----------------|
| Fixed Asset Purchases | \$ - | \$ - | \$ - | \$ - |
| Fixed Asset Depreciation | \$ - | \$ - | \$ - | \$ - |
| 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 | | \$ - | \$ - | \$ - |
| Check Figures | | \$ - | \$ - | \$ - |
| | | | | |

Legend

This cell has a formula or cell is linked to a Work Tab.

Data Entry Cells

Native American Comprehensive Plan
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) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received | Year Expected to be Fully Utilized |
| 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 | \$ - | \$ - | \$ - | \$ - | | | |

Native American Comprehensive Plan
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

| Permanently Restricted Funds | | | | | Fund Information | |
|--|----------------|----------------|------------------|----------------|----------------------|------------------|
| Type / Restriction of Asset (Agency Specific) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | | | \$ - | \$ - | | |
| Total Permanently Restricted Net Assets | \$ - | \$ - | \$ - | \$ - | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |
| | | | | | | |
| Anticipated Changes in Net Assets: | | | | | | |
| Anticipated New Funds / Gifts: | | | | | | |
| <i>Fund 1 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | | \$ - | \$ - | \$ - | | |
| Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses) | | | | | | |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | \$ - | \$ - | \$ - | \$ - | | |
| Anticipated Use of Funds: | | | | | | |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | \$ - | \$ - | \$ - | \$ - | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |
| Check Figure | | \$ - | \$ - | \$ - | | |

Native American Comprehensive Plan
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

| Board Designated Funds | | | | | Designation Information | | |
|-----------------------------------|----------------|----------------|------------------|----------------|-------------------------|------------------------------|--|
| Fund Category | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Funds | Year Initially Designated | Year Expected to be Fully Utilized |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total Board Designated | \$ - | \$ - | \$ - | \$ - | | | |
| Change In Board Designated Funds | | | | | | | |

| | | | | | | | |
|---|--|------|------|------|--|--|--|
| Anticipated Changes in Board Designated Assets: | Enter New Designations as positive numbers | | | | | | |
| Anticipated New Designations | | | | | | | |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total New Designations | | \$ - | \$ - | \$ - | | | |
| Anticipated Use of Funds: | Enter Use of Funds as negative numbers | | | | | | |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total Use of Funds | | \$ - | \$ - | \$ - | | | |
| Change in Board Designated Funds | | \$ - | \$ - | \$ - | | | |
| Check Figure | | \$ - | \$ - | \$ - | | | |

Native American Comprehensive Plan
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 | \$ 169,115 | \$ 159,870 | \$ 134,480 | \$ 232,693 |
| Change in Unrestricted Funds-Increase/(Decrease) | | \$ 519 | \$ (34,635) | \$ 98,213 |
| | | | | |

| | | | | |
|--|--|--------|-------------|-----------|
| Anticipated Changes in Net Assets: | | | | |
| Anticipated New Board Designations of Assets | | \$ - | \$ - | \$ - |
| Increase / (Use) of Unrestricted Net Assets | | \$ 519 | \$ (34,635) | \$ 98,213 |
| Change in Unrestricted Funds | | \$ 519 | \$ (34,635) | \$ 98,213 |
| Check Figure | | \$ - | \$ - | \$ - |
| | | | | |

Strengthening the Black Church for the 21st Century
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 |
|---|-------------------|---|
| World Service funding | 77.5% | Now a fixed charge |
| Program Income | 11.3% | Dependent upon participants |
| Contributions | 11.3% | Dependent upon givers |
| | 10.9% | |
| | 0.0% | |
| | 0.0% | |
| | 0.0% | |

| 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 | Fixed Charge | 100.0% | |
| 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 | 14.0% | 10-15% | |
| Retiree Health | 10.0% | 10-15% | |
| Salaries | 3.0% | | Subject to board approval |
| Other | 0.0% | | |

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

| Capital Expenditures | Amount | Agency Comment |
|----------------------|-------------|----------------|
| None | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total | \$ - | |

Strengthening the Black Church for the 21st Century
2025 General Agency Spending Plans
Key Assumptions

| | | GCFA Recommendation | Agency Comment |
|--|------|----------------------------|----------------|
| Benefit Trust Distribution - % Chg. from Previous Yr | 0.0% | approximately same as 2023 | |

| | | | |
|---------------------------|---|-----------|------|
| Change in Staff Headcount | - | Comments: | None |
|---------------------------|---|-----------|------|

| Expenses comprising of more than 5% of total expenses: | % of Total Expenses |
|--|---------------------|
| Salaries | 28.1% |
| Program | 29.4% |
| Group Insurance | 6.3% |
| Travel - Staff | 4.8% |
| Provided by Other Agencies | 17.6% |
| | |
| Total | 86.3% |

| New significant expense line items in Proposed Budget Yr | Total \$ of New Expense |
|--|-------------------------|
| | \$ - |
| | \$ - |
| | \$ - |
| | \$ - |
| Total | \$ - |

Strengthening the Black Church for the 21st Century
2025 General Agency Spending Plans
Detailed P & L

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|---------------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Revenue | | | | | | |
| Apportioned Funds: | | | | | | |
| 1 World Service Fixed Charges | \$ - | \$ - | \$ - | \$ - | \$ 515,623 | \$ 515,623 |
| 2 World Service On Ratio | \$ 343,791 | \$ 307,650 | \$ 277,650 | (30,000) | | (277,650) |
| 3 General Administration | \$ - | \$ - | \$ - | - | \$ - | - |
| 4 Interdenominational Cooperation | \$ - | \$ - | \$ - | - | \$ - | - |
| 5 Ministerial Education | \$ - | \$ - | \$ - | - | \$ - | - |
| 6 Black College | \$ - | \$ - | \$ - | - | \$ - | - |
| 7 Africa University | \$ - | \$ - | \$ - | - | \$ - | - |
| 8 Prior Quadrennium | \$ - | \$ - | \$ - | - | \$ - | - |
| Total Apportioned Funds | \$ 343,791 | \$ 307,650 | \$ 277,650 | \$ (30,000) | \$ 515,623 | \$ 237,973 |
| 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 | | \$ 25,000 | \$ - | (25,000) | \$ - | - |
| 19 World Service Contingency Grants | \$ - | \$ - | \$ - | - | \$ - | - |
| Total Other General Funds | \$ - | \$ 25,000 | \$ - | \$ (25,000) | \$ - | \$ - |

Strengthening the Black Church for the 21st Century
2025 General Agency Spending Plans
Detailed P & L

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|--|--------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| Other Income: | | | | | | |
| 404 Sale of Literature & Publications | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 410 Sale/Rental of Films and AV | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 420 Special Gifts/Contributions | \$ 57,850 | \$ 75,000 | \$ - | \$ (75,000) | \$ 75,000 | 75,000 |
| 425 Grants | \$ - | \$ 100,000 | \$ - | \$ (100,000) | \$ - | - |
| 430 Dividends & Interest (from operations) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 460 Benefit Trust Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 461 USPF Distribution | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 470 Miscellaneous Income | \$ 96,483 | \$ 72,856 | \$ 35,000 | \$ (37,856) | \$ 75,000 | 40,000 |
| 480 Contra Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 490 Building Rental Income | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| | | | | | | |
| Total Other Income | \$ 154,333 | \$ 247,856 | \$ 35,000 | \$ (212,856) | \$ 150,000 | \$ 115,000 |
| 610 Operating Reserves-Unrestricted (Increase to)/Use of reserves | \$ (30,316) | - | 166,185 | 166,185 | - | (166,185) |
| 611 Temporarily Restricted (Increase to)/Use of reserves | \$ - | \$ - | \$ - | - | \$ - | - |
| Total Use of Reserves | \$ (30,316) | \$ - | \$ 166,185 | \$ 166,185 | \$ - | \$ (166,185) |
| Total Income | \$ 467,808 | \$ 580,506 | \$ 478,835 | \$ (101,671) | \$ 665,623 | \$ 186,788 |

Strengthening the Black Church for the 21st Century
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 | \$ 160,352 | \$ 64,455 | \$ 125,000 | \$ 60,545 | \$ 195,837 | 70,837 |
| 54 Research and Program Development | \$ - | \$ 1,000 | \$ - | \$ (1,000) | \$ - | - |
| 55 Salaries | \$ 176,500 | \$ 187,460 | \$ 181,750 | \$ (5,710) | \$ 187,200 | 5,450 |
| 56 Pension Expense | \$ 17,650 | \$ 20,020 | \$ 18,175 | \$ (1,845) | \$ 18,720 | 545 |
| 57 Employer's Payroll Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 58 Retiree Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 59 Group Insurance & Hospitalization | \$ 36,072 | \$ 33,358 | \$ 37,000 | \$ 3,642 | \$ 42,180 | 5,180 |
| 60 Continuing Education | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 61 Moving Expense/Other-Staff Events/Recruiting | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 62 Rent | \$ 18,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | (2,000) |
| 63 Building Management Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 64 Utilities | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 65 Telephone & Internet | \$ 1,460 | \$ 1,730 | \$ 1,480 | \$ (250) | \$ 1,500 | 20 |
| 66 Postage & Freight | \$ 852 | \$ 5,000 | \$ 1,200 | \$ (3,800) | \$ 2,500 | 1,300 |
| 67 Printing & Duplication | \$ - | \$ 3,403 | \$ 3,000 | \$ (403) | \$ 3,000 | - |
| 68 Office Supplies | \$ 485 | \$ 500 | \$ 200 | \$ (300) | \$ 500 | 300 |
| 69 Dues & Subscriptions | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 70 Equipment (items not capitalized) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 71 Equipment & Software Repair & Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 72 Equipment Leasing | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 73 Building Repair/Maint/Leasehold Imp | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 74 Other Office Expense | \$ 729 | \$ - | \$ - | \$ - | \$ 32,136 | 32,136 |
| 75 Depreciation Expense | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 76 Inventory Write-off | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 77 Audit Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 78 Legal Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 79 Consultant Fees | \$ - | \$ 3,000 | \$ - | \$ (3,000) | \$ - | - |
| 80 Independent Contractors | \$ 9,118 | \$ 122,906 | \$ 48,630 | \$ (74,276) | \$ 13,000 | (35,630) |
| 81 Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 82 Data Processing Rental & Service | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 83 Services Rendered by Other Agencies | \$ - | \$ 65,000 | \$ - | \$ (65,000) | \$ 117,000 | 117,000 |
| 84 Meeting Expense | \$ 281 | \$ 5,000 | \$ 300 | \$ (4,700) | \$ - | (300) |
| 85 Travel - Staff | \$ 32,274 | \$ 47,624 | \$ 45,500 | \$ (2,124) | \$ 32,000 | (13,500) |

Strengthening the Black Church for the 21st Century
2025 General Agency Spending Plans
Detailed P & L

| Revenue / Expense Items | 2023 | 2024 | | | 2025 | |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| | Actual (Audit) | Budget | Forecast | Difference | Budget | Vs. 2024 Forecast |
| 86 Materials for Resale | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 87 Promotional & Informational Materials (not for resale) | \$ 220 | \$ 5,000 | \$ 750 | \$ (4,250) | \$ 5,000 | 4,250 |
| 88 Films & Audio-Visuals | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 89 All Other Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 90 Special Promotion | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 91 Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 92 Interest Expense (Incl. Capital Leases) | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 93 Allowance for Uncollectible Accounts | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 94 Miscellaneous | \$ 265 | \$ 1,500 | \$ 300 | \$ (1,200) | \$ 1,500 | 1,200 |
| 95 Gain/loss on Disposal of Assets | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 96 Computer Hardware Maintenance | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 97 Software Purchases & Support | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 98 Information Services | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 99 Clearing Account | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| 100 Interdepartmental Allocation | \$ 13,550 | \$ 13,550 | \$ 13,550 | \$ - | \$ 13,550 | - |
| | | | | | | |
| | | | | | | |
| Total Expenditures | \$ 467,808 | \$ 580,506 | \$ 478,835 | \$ (101,671) | \$ 665,623 | \$ 186,788 |
| 'Surplus / (Deficit) (S/B \$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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Strengthening the Black Church for the 21st Century
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 | \$ 343,791 | \$ 307,650 | \$ 277,650 | \$ (30,000) | \$ 515,623 | \$ 237,973 |
| Special Sunday Offerings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other General Funds | \$ - | \$ 25,000 | \$ - | \$ (25,000) | \$ - | \$ - |
| Other Income | \$ 154,333 | \$ 247,856 | \$ 35,000 | \$ (212,856) | \$ 150,000 | \$ 115,000 |
| Operating Reserves-Unrestricted (Increase to)/Use of reserves | \$ (30,316) | \$ - | \$ 166,185 | \$ 166,185 | \$ - | \$ (166,185) |
| Temporarily Restricted (Increase to)/Use of reserves | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenue | \$ 467,808 | \$ 580,506 | \$ 478,835 | \$ (101,671) | \$ 665,623 | \$ 186,788 |
| Expenditures: | | | | | | |
| Distribution & Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Program, Research and Prog Develop. | \$ 160,352 | \$ 65,455 | \$ 125,000 | \$ 59,545 | \$ 195,837 | \$ 70,837 |
| Salaries and Benefits | \$ 230,222 | \$ 240,838 | \$ 236,925 | \$ (3,913) | \$ 248,100 | \$ 11,175 |
| Building Management | \$ 18,000 | \$ - | \$ 2,000 | \$ 2,000 | \$ - | \$ (2,000) |
| Equip., Supplies, Postage & Printing, Teleph. | \$ 3,526 | \$ 10,633 | \$ 5,880 | \$ (4,753) | \$ 39,636 | \$ 33,756 |
| Audit, Legal, Consultants & Ind. Contractors | \$ 9,118 | \$ 125,906 | \$ 48,630 | \$ (77,276) | \$ 13,000 | \$ (35,630) |
| Meeting & Staff Travel | \$ 32,555 | \$ 52,624 | \$ 45,800 | \$ (6,824) | \$ 32,000 | \$ (13,800) |
| Promo & Info Mat'ls (resale and not) | \$ 220 | \$ 5,000 | \$ 750 | \$ (4,250) | \$ 5,000 | \$ 4,250 |
| Information Technology | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Insurance & Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Depreciation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest and Investment Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All Other | \$ 13,815 | \$ 80,050 | \$ 13,850 | \$ (66,200) | \$ 132,050 | \$ 118,200 |
| Total Expenditures | \$ 467,808 | \$ 580,506 | \$ 478,835 | \$ (101,671) | \$ 665,623 | \$ 186,788 |
| Net Income (S/B \$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) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Strengthening the Black Church for the 21st Century
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 Admin (Salary and Benefits) | \$ 251,161 | \$ 251,470 | \$ 236,925 | (14,545) | \$ 248,100 | 11,175 |
| Discipleship Ministries Partnership | \$ 13,550 | \$ 13,550 | \$ 13,550 | - | \$ 13,550 | - |
| Programming | \$ 203,097 | \$ 315,486 | \$ 228,360 | (87,126) | \$ 403,973 | 175,613 |
| Program 4 | \$ - | \$ - | \$ - | - | \$ - | - |
| Program 5 | \$ - | \$ - | \$ - | - | \$ - | - |
| Program 6 | \$ - | \$ - | \$ - | - | \$ - | - |
| Program 7 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Spending | \$ 467,808 | \$ 580,506 | \$ 478,835 | \$ (101,671) | \$ 665,623 | \$ 186,788 |

Strengthening the Black Church for the 21st Century
2025 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

| Grant / Distribution | Total Proposed Budget 2025 | Current Year Budget 2024 | Prior Year Actual 2023 |
|----------------------|----------------------------------|--------------------------------|------------------------------|
| None | | | |
| 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. |

Strengthening the Black Church for the 21st Century
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 | \$ 31,683 | \$ 1,367 | \$ (134,502) | \$ (134,502) |
| 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 | \$ - | \$ - | \$ - | \$ - |
| Unrestricted Undesignated - See Worksheet E | \$ 31,683 | \$ 1,367 | \$ (134,502) | \$ (134,502) |
| Total Unrestricted Net Assets | \$ 31,683 | \$ 1,367 | \$ (134,502) | \$ (134,502) |
| Assets not readily convertible to cash - See Worksheet A | \$ - | \$ - | \$ - | \$ - |
| Available Unrestricted Net Assets | \$ 31,683 | \$ 1,367 | \$ (134,502) | \$ (134,502) |

Legend

This cell has a formula or cell is linked to a Work Tab.

Strengthening the Black Church for the 21st Century
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 | \$ - | \$ - | \$ - | \$ - |
| Inventory | \$ - | \$ - | \$ - | \$ - |
| Untraded Stock | \$ - | \$ - | \$ - | \$ - |
| Real Estate Investments | \$ - | \$ - | \$ - | \$ - |
| Other - Prepaid Expense and Other Assets | \$ - | \$ - | \$ - | \$ - |
| Other - Please describe | \$ - | \$ - | \$ - | \$ - |
| Total Assets Not Readily Convertible to Cash | \$ - | \$ - | \$ - | \$ - |
| Change in Assets Not Readily Convertible to Cash | | \$ - | \$ - | \$ - |
| | | | | |

| Anticipated Changes in Assets Not Readily Convertible to Cash | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 |
|---|----------------|----------------|------------------|----------------|
| Fixed Asset Purchases | \$ - | \$ - | \$ - | \$ - |
| Fixed Asset Depreciation | \$ - | \$ - | \$ - | \$ - |
| 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 | | \$ - | \$ - | \$ - |
| Check Figures | | \$ - | \$ - | \$ - |
| | | | | |

Legend

This cell has a formula or cell is linked to a Work Tab.

Data Entry Cells

Strengthening the Black Church for the 21st Century
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) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received | Year Expected to be Fully Utilized |
| 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 | \$ - | \$ - | \$ - | \$ - | | | |

Strengthening the Black Church for the 21st Century
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

| Permanently Restricted Funds | | | | | Fund Information | |
|--|----------------|----------------|------------------|----------------|----------------------|------------------|
| Type / Restriction of Asset (Agency Specific) | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Assets | Year Received |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | | | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | | | \$ - | \$ - | | |
| Total Permanently Restricted Net Assets | \$ - | \$ - | \$ - | \$ - | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |
| | | | | | | |
| Anticipated Changes in Net Assets: | | | | | | |
| Anticipated New Funds / Gifts: | | | | | | |
| <i>Fund 1 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | | \$ - | \$ - | \$ - | | |
| Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses) | | | | | | |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | \$ - | \$ - | \$ - | \$ - | | |
| Anticipated Use of Funds: | | | | | | |
| <i>Fund 1 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 2 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 3 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Fund 4 - Please Describe</i> | \$ - | \$ - | \$ - | \$ - | | |
| <i>Add Additional Lines as Necessary</i> | \$ - | \$ - | \$ - | \$ - | | |
| Change in Permanently Restricted Net Assets | | \$ - | \$ - | \$ - | | |
| Check Figure | | \$ - | \$ - | \$ - | | |

Strengthening the Black Church for the 21st Century
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Board Designated Funds

| Board Designated Funds | | | | | Designation Information | | |
|-----------------------------------|----------------|----------------|------------------|----------------|-------------------------|------------------------------|--|
| Fund Category | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 | Purpose of Funds | Year Initially Designated | Year Expected to be Fully Utilized |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total Board Designated | \$ - | \$ - | \$ - | \$ - | | | |
| Change In Board Designated Funds | | | | | | | |

| | | | | | | | |
|---|------|------|------|------|--|--|--|
| Anticipated Changes in Board Designated Assets: | | | | | Enter New Designations as positive numbers | | |
| Anticipated New Designations | | | | | | | |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total New Designations | | \$ - | \$ - | \$ - | | | |
| Anticipated Use of Funds: | | | | | Enter Use of Funds as negative numbers | | |
| Fund 1 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 2 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 3 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 4 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 5 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 6 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 7 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 8 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 9 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Fund 10 - Please Describe | \$ - | \$ - | \$ - | \$ - | | | |
| Add Additional Lines as Necessary | \$ - | \$ - | \$ - | \$ - | | | |
| Total Use of Funds | | \$ - | \$ - | \$ - | | | |
| Change in Board Designated Funds | | \$ - | \$ - | \$ - | | | |
| Check Figure | | \$ - | \$ - | \$ - | | | |

Strengthening the Black Church for the 21st Century
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

| Fund Category | Actual 2023 | Budget 2024 | Forecast 2024 | Budget 2025 |
|--|----------------|----------------|------------------|----------------|
| Unrestricted (Undesignated/Board Designated) Funds | \$ 31,683 | \$ 1,367 | \$ (134,502) | \$ (134,502) |
| Change in Unrestricted Funds-Increase/(Decrease) | | \$ - | \$ (166,185) | \$ - |
| | | | | |

| | | | | |
|--|--|------|--------------|------|
| Anticipated Changes in Net Assets: | | | | |
| Anticipated New Board Designations of Assets | | \$ - | \$ - | \$ - |
| Increase / (Use) of Unrestricted Net Assets | | \$ - | \$ (166,185) | \$ - |
| Change in Unrestricted Funds | | \$ - | \$ (166,185) | \$ - |
| Check Figure | | \$ - | \$ - | \$ - |
| | | | | |