CONNECTIONAL TABLE

2026 SPENDING PLAN NARRATIVE

A. PURPOSE

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

B. Priorities, Programs/ Initiatives, Outcomes

With a new, less US-centric board established, the Connectional Table is prioritizing leading The UMC in implementing the new denominational vision in collaboration with the Council of Bishops, General Agencies, and Standing Committee on Central Conference Matters. To this end, our priorities for 2025 include:

1. Articulating and Interpreting the New Vision – In 2025, the CT discerned and articulated a new vision for The UMC in collaboration with the Council of Bishops. In 2026, the CT intends to continue articulating and implementing this vision through exploring changes to our own processes and the allocations criteria and through developing resources for the denomination.
2. Regionalization – The CT continues to pursue the implementation of worldwide regionalization. If Worldwide Regionalization is successfully ratified, the CT will prioritize its role in the development of the US Regional Conference. Without ratification, the CT will continue to prioritize the tasks of worldwide regionalization that are not contingent on ratification, especially the study on the future of the jurisdictions in Petition 8 and the development of the US Regional (Legislative) Committee. In addition, if ratification is not realized, we will continue to work with central conferences, agencies and others who recognize the need for a regional approach to ministry.
3. Discerning recommendations and changes to ensure effectiveness of the agencies: – The "Living Home Commission on the Future of United Methodism" was referred to the CT

the 2020/2024 General Conference. It is intended to envision a missionally responsive Church and propose Disciplinary changes necessary for a regionally and contextually aligned United Methodist Church. This working sub-group is planning to seek input from Agency General Secretaries and board members as we fulfill the Disciplinary requirement to review and evaluate the missional effectiveness of general program-related agencies and connectional structures and recommend such changes and implementing legislation to ensure effectiveness of the general agencies. This working group will work with the Chapter 5 group as they collaborate with the Standing Committee on Central Conference Matters on the *General Book of Discipline.*

4. Evaluating the Programmatic Agencies – The CT is assessing the right staffing for evaluating the agencies and is considering either a consultant or part-time employee to conduct an evaluation of the programmatic agencies in alignment with our disciplinary mandate.
5. Increasing participation of our Board membership – We have made participation, specifically of those from outside the United States, a priority of the CT this year. We have interviewed Board members and attempted to eliminate impediments to participation. We have instituted use of WhatsApp for reminders of meetings and delivery of documents where it is easier than email. We are investigating ways to boost internet access in the few situations where that seems to be a burden. We celebrate that at our April online meeting we had nearly 100% participation with all members accounted for. Every Board member is assigned to a Working Group. In additional many Board members also serve on administrative committees.

Evaluating Outcomes - The CT has an Internal Finance and Evaluation Committee that manages the evaluation of the CT work. This quadrennium, the IFE committee will collaborate with the Visioning Subgroup to develop markers of success for the CT's work in light of the new vision.

C. Staffing

1. **Staff Diversity:** The Connectional Table historically has been a small team, but is currently at its lowest staffing level in 15 years. Since the CT's inception, the staff has included nine white employees, three Asian or Pacific Islander employees, one African, two African Americans, one Native American employee, and two Latines. Please see appendix 1 for a

chart demonstrating the CT's staff diversity since 2020. The CT has employed elders, deacons and lay people who live in various jurisdictions across the United States.

2. **Staff Adaptations:** The CT has hired seminary interns for the summer and academic year. This has resulted in strong work outputs due to the strength of the interns who have applied. We hope to continue hiring interns for 2026. As stated, we also plan to hire a consultant or part-time employee to conduct an evaluation of the programmatic agencies.

D. Financial Sustainability

1. **Reserve Policy:** In accordance with the Reserve Policy, CT is required to have a minimum of four to eight months' worth of average operating costs in their Operating Reserve Fund.
2. **Current Reserves Comparison:** At the end of 2024, reserves stood at $901,169, reflecting the use of $52,941. For 2025, the forecasted year-end balance is $1,000,624, with a projected use of only $4,029 in reserves. These results show alignment with the reserve policy, demonstrating financial stewardship and an ability to maintain healthy reserve levels.
3. **Raising Funds -** The Connectional Table has no plans to raise funds beyond apportionments to support its normal operating funds.

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

Appendix 1

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

Totals								

Name of Agency:	Connectional Table
President:	Bishop Mande Muyombo
Officer of Agency (signature):	
Treasurer:	Karen Prudente
Treasurer Signature	
General Secretary:	Judith M. Kenaston
General Secretary (signature):	
Date submitted:	

Connectional Table
2026 General Agency Spending Plans
Key Assumptions

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

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

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

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%		
Retiree Health	3.0%		
Salaries	4.0%		
Other	0.0%		

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

Capital Expenditures	Amount	Agency Comment
Total	**$ -**	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	**0.0%**		

Change in Staff Headcount		**Comments:**	

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	39.4%
Meeting Expenses	15.8%
Consultants	10.5%
Staff Travel	7.4%
Total	**73.1%**

New significant expense line items in Proposed Budget Yr	Total $ of New Expense
Consultants Fees	$ 100,000
	$ -
	$ -
	$ -
Total	**$ 100,000**

Connectional Table
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024 Actual (Audit)	2025 Budget	2025 Forecast	2025 Difference	2026 Budget	2026 Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	$ 475,920	$ 546,104	$ 546,104	$ -	$ 551,180	$ 5,076
2 World Service On Ratio	$ -	$ -	$ -	-	$ -	-
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ 475,920**	**$ 546,104**	**$ 546,104**	**$ -**	**$ 551,180**	**$ 5,076**
Special Sunday Offerings:						
9 Human Relations Sunday	$ -	$ -	$ -	$ -	$ -	$ -
10 One Great Hour of Sharing	$ -	$ -	$ -	$ -	$ -	-
11 United Methodist Student Day	$ -	$ -	$ -	$ -	$ -	-
12 World Communion Sunday	$ -	$ -	$ -	$ -	$ -	-
13 Peace with Justice Sunday	$ -	$ -	$ -	$ -	$ -	-
14 Native American Ministries Sunday	$ -	$ -	$ -	$ -	$ -	-
Total Special Sunday Offerings	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other General Funds:						
15 World Service Specials	$ -	$ -	$ -	$ -	$ -	$ -
16 Youth Service Fund	$ -	$ -	$ -	-	$ -	-
17 Special Appeals	$ -	$ -	$ -	-	$ -	-
18 General Advance Specials	$ -	$ -	$ -	-	$ -	-
19 World Service Contingency Grants	$ -	$ -	$ -	-	$ -	-
Total Other General Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Income:						
404 Sale of Literature & Publications		$ -	$ -	$ -	$ -	$ -
410 Sale/Rental of Films and AV		$ -	$ -	$ -	$ -	-
420 Special Gifts/Contributions		$ -	$ -	$ -	$ -	-
425 Grants		$ -	$ -	$ -	$ -	-
430 Dividends & Interest (from operations)	$ 41,350	$ 35,000	$ 34,000	$ (1,000)	$ 25,000	(9,000)
449 Dividends & Interest (from long term investment per spending policy or plan)		$ -	$ -	$ -	$ -	-
450 Income from Outside Trusts		$ -	$ -	$ -	$ -	-
455 Legacies & Bequests		$ -	$ -	$ -	$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)		$ -	$ -	$ -	$ -	-
458 Service Fees		$ -	$ -	$ -	$ -	-
459 Receipts from Other Agencies	$ 41,532	$ 45,000	$ 45,000	$ -	$ 45,000	-
460 Benefit Trust Income	$ 67,122	$ 72,000	$ 91,000	$ 19,000	$ 91,000	-
461 USPF Distribution		$ -	$ -	$ -	$ -	-
470 Miscellaneous Income		$ -	$ -	$ -	$ -	-
480 Contra Income		$ -	$ -	$ -	$ -	-
490 Building Rental Income		$ -	$ -	$ -	$ -	-
Total Other Income	**$ 150,004**	**$ 152,000**	**$ 170,000**	**$ 18,000**	**$ 161,000**	**$ (9,000)**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ 52,941	31,989	4,029	(27,960)	234,148	230,119
611 Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ -	-	$ -	-
Total Use of Reserves	**$ 52,941**	**$ 31,989**	**$ 4,029**	**$ (27,960)**	**$ 234,148**	**$ 230,119**
Total Income	**$ 678,865**	**$ 730,093**	**$ 720,133**	**$ (9,960)**	**$ 946,328**	**$ 226,195**

Connectional Table
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC		$ -	$ -	$ -	$ -	$ -
51 Direct Support of Persons in Mission		$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC		$ -	$ -	$ -	$ -	-
53 Program		$ -	$ -	$ -	$ -	-
54 Research and Program Development		$ -	$ -	$ -	$ -	-
55 Salaries	$ 253,191	$ 258,573	$ 314,054	$ 55,481	$ 372,580	58,526
56 Pension Expense	$ 27,652	$ 31,000	$ 28,382	$ (2,618)	$ 32,000	3,618
57 Employer's Payroll Taxes	$ 13,456	$ 15,000	$ 13,480	$ (1,520)	$ 15,000	1,520
58 Retiree Insurance	$ 7,061	$ 8,400	$ 8,400	$ -	$ 9,500	1,100
59 Group Insurance & Hospitalization	$ 30,829	$ 34,000	$ 33,994	$ (6)	$ 36,204	2,210
60 Continuing Education	$ 379	$ 4,000	$ 4,000	$ -	$ 10,000	6,000
61 Moving Expense/Other-Staff Events/Recruiting		$ 10,000	$ -	$ (10,000)	$ 10,000	10,000
62 Rent	$ 6,258	$ 7,500	$ 7,855	$ 355	$ 8,825	970
63 Building Management Expense		$ -	$ -	$ -	$ -	-
64 Utilities		$ -	$ -	$ -	$ -	-
65 Telephone & Internet	$ 2,840	$ 3,120	$ 4,280	$ 1,160	$ 5,220	940
66 Postage & Freight	$ 277	$ 1,000	$ 1,000	$ -	$ 1,000	-
67 Printing & Duplication		$ 2,000	$ 600	$ (1,400)	$ 2,000	1,400
68 Office Supplies	$ 2,586	$ 3,000	$ 3,800	$ 800	$ 3,000	(800)
69 Dues & Subscriptions		$ -	$ -	$ -		-
70 Equipment (items not capitalized)		$ 10,000	$ 3,500	$ (6,500)	$ 10,000	6,500
71 Equipment & Software Repair & Maintenance		$ 3,000	$ -	$ (3,000)	$ 3,000	3,000
72 Equipment Leasing		$ -	$ -	$ -	$ -	-
73 Building Repair/Maint/Leasehold Imp		$ -	$ -	$ -	$ -	-
74 Other Office Expense		$ 3,000	$ 500	$ (2,500)	$ 2,000	1,500
75 Depreciation Expense	$ 352			$ -		-
76 Inventory Write-off		$ -	$ -	$ -	$ -	-
77 Audit Fees		$ -	$ -	$ -	$ -	-
78 Legal Fees	$ 319	$ 2,000	$ 750	$ (1,250)	$ 2,000	1,250
79 Consultant Fees	$ 13,321	$ 30,000	$ 7,500	$ (22,500)	$ 100,000	92,500
80 Independent Contractors		$ -	$ -	$ -	$ -	-
81 Investment Fees		$ -	$ -	$ -	$ -	-
82 Data Processing Rental & Service		$ -	$ -	$ -	$ -	-
83 Services Rendered by Other Agencies	$ 46,844	$ 50,000	$ 45,000	$ (5,000)	$ 45,000	-
84 Meeting Expense	$ 205,835	$ 150,000	$ 150,000	$ -	$ 150,000	-
85 Travel - Staff	$ 36,132	$ 70,000	$ 60,000	$ (10,000)	$ 70,000	10,000
86 Materials for Resale		$ -	$ -	$ -	$ -	-
87 Promotional & Informational Materials	$ 8,964	$ 5,000	$ -	$ (5,000)	$ 5,000	5,000
88 Films & Audio-Visuals		$ -	$ -	$ -	$ -	-
89 All Other Insurance	$ 12,059	$ 15,000	$ 15,000	$ -	$ 16,000	1,000
90 Special Promotion	$ 1,756	$ 5,000	$ 10,000	$ 5,000	$ 25,000	15,000
91 Taxes		$ -	$ -	$ -	$ -	-
92 Interest Expense (Incl. Capital Leases)		$ -	$ -	$ -	$ -	-
93 Allowance for Uncollectible Accounts		$ -	$ -	$ -	$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	$ 2,757	$ 500	$ 800	$ 300	$ 2,500	1,700
95 Gain/loss on Disposal of Assets		$ -	$ -	$ -	$ -	-
96 Computer Hardware Maintenance		$ 2,000	$ -	$ (2,000)	$ 2,000	2,000
97 Software Purchases & Support	$ 5,996	$ 7,000	$ 7,237	$ 237	$ 8,500	1,263
98 Information Services		$ -	$ -	$ -	$ -	-
99 Clearing Account		$ -	$ -	$ -	$ -	-
100 Interdepartmental Allocation		$ -	$ -	$ -	$ -	-
Total Expenditures	**$ 678,865**	**$ 730,093**	**$ 720,133**	**$ (9,960)**	**$ 946,328**	**$ 226,195**
'Surplus / (Deficit) (S/B $0)	**$ -**	**$ -**	**$ -**	**$ (0)**	**$ -**	**$ -**

Connectional Table
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	$ -	$ -	$ -	$ -	$ -	$ -
655 Other Non-operating Revenue (List other non-operating revenue)	$ -	$ -	$ -	$ -	$ -	-
660 Other Non-Operating Expenses (List other non-operating Expenses)	$ -	$ -	$ -	$ -	$ -	-
Total Non-Operating Revenue/(Expense)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Connectional Table
2026 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2024 Actual (Audit)	2025 Budget	2025 Forecast	2025 Difference	2026 Budget	2026 Vs. 2025 Forecast
Revenue:						
Apportioned Funds	$ 475,920	$ 546,104	$ 546,104	$ -	$ 551,180	$ 5,076
Special Sunday Offerings	$ -	$ -	$ -	$ -	$ -	$ -
Other General Funds	$ -	$ -	$ -	$ -	$ -	$ -
Other Income	$ 150,004	$ 152,000	$ 170,000	$ 18,000	$ 161,000	$ (9,000)
Total before Reserves	**$ 625,924**	**$ 698,104**	**$ 716,104**	**$ 18,000**	**$ 712,180**	**$ (3,924)**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ 52,941	$ 31,989	$ 4,029	$ (27,960)	$ 234,148	$ 230,119
Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	**$ 678,865**	**$ 730,093**	**$ 720,133**	**$ (9,960)**	**$ 946,328**	**$ 226,195**
Expenditures:						
Distribution & Grants	$ -	$ -	$ -	$ -	$ -	$ -
Program, Research and Prog Develop.	$ -	$ -	$ -	$ -	$ -	$ -
Salaries and Benefits	$ 332,568	$ 360,973	$ 402,311	$ 41,338	$ 485,284	$ 82,973
Building Management	$ 6,258	$ 7,500	$ 7,855	$ 355	$ 8,825	$ 970
Equip., Supplies, Postage & Printing, Teleph.	$ 5,703	$ 25,120	$ 13,680	$ (11,440)	$ 26,220	$ 12,540
Audit, Legal, Consultants & Ind. Contractors	$ 13,640	$ 32,000	$ 8,250	$ (23,750)	$ 102,000	$ 93,750
Meeting & Staff Travel	$ 241,967	$ 220,000	$ 210,000	$ (10,000)	$ 220,000	$ 10,000
Promo & Info Mat'ls (resale and not)	$ 10,720	$ 10,000	$ 10,000	$ -	$ 30,000	$ 20,000
Information Technology	$ 5,996	$ 9,000	$ 7,237	$ (1,763)	$ 10,500	$ 3,263
Insurance & Taxes	$ 12,059	$ 15,000	$ 15,000	$ -	$ 16,000	$ 1,000
Depreciation	$ 352	$ -	$ -	$ -	$ -	$ -
Interest and Investment Fees	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 49,601	$ 50,500	$ 45,800	$ (4,700)	$ 47,500	$ 1,700
Total Expenditures	**$ 678,865**	**$ 730,093**	**$ 720,133**	**$ (9,960)**	**$ 946,328**	**$ 226,195**
Net Income (S/B $0)	**$ -**	**$ -**	**$ -**	**$ (0)**	**$ -**	**$ -**
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	$ -	$ -	$ -	$ -	$ -	$ -
655 Other Non-operating Revenue (List other non-operating revenue)	$ -	$ -	$ -	$ -	$ -	$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	$ -	$ -	$ -	$ -	$ -	$ -
Total Non-Operating Revenue/(Expense)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Connectional Table
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Administration	$ 547,332	$ 510,093	$ 510,133	40	$ 726,328	216,195
Meetings/ Staff Travel	$ 131,533	$ 220,000	$ 210,000	(10,000)	$ 220,000	10,000
Program 3	$ -	$ -	$ -	-	$ -	-
Program 4	$ -	$ -	$ -	-	$ -	-
Program 5	$ -	$ -	$ -	-	$ -	-
Program 6	$ -	$ -	$ -	-	$ -	-
Program 7	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ 678,865**	**$ 730,093**	**$ 720,133**	**$ (9,960)**	**$ 946,328**	**$ 226,195**

Connectional Table
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Total	**$0**	**$0**	**$0**

Connectional Table
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Total	$0	$0	$0

Connectional Table
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Grace Sill		7,500	3520
Interpreter - FIT Interpreting			480
Kelly Woehl			6,000
FIT Language			3,321
Total		**$7,500**	**$13,321**

Connectional Table
2026 General Agency Spending Plans
Contractor Details

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Total		$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

<u>Data should not be directly input on the Reserve Summary spreadsheet</u>. 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. ist 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.
<u>Data should not be directly input</u> on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

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

Summary of Net Assets / Reserves

Type of Reserve	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Total Net Assets	**$ 901,169**	**$ 856,102**	**$ 1,108,119**	**$ 1,000,624**
Restricted Net Assets				
Temporarily Restricted Funds - See **Worksheet B**	$ -	$ -		$ -
Permanently Restricted Funds - See **Worksheet C**	$ -	$ -	$ 107,495	$ -
Total Restricted Net Assets	**$ -**	**$ -**	**$ 107,495**	**$ -**
Unrestricted Net Assets				
Unrestricted Designated - See **Worksheet D**	$ 506,928	$ 506,928	$ 469,817	$ 469,817
Unrestricted Undesignated - See Worksheet E	$ 394,241	$ 349,174	$ 530,807	$ 530,807
Total Unrestricted Net Assets	**$ 901,169**	**$ 856,102**	**$ 1,000,624**	**$ 1,000,624**
Assets not readily convertible to cash - See **Worksheet A**	$ -	$ -	$ -	$ -
Available Unrestricted Net Assets	**$ 901,169**	**$ 856,102**	**$ 1,000,624**	**$ 1,000,624**

Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Assets Not Readily Convertible to Cash

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
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 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	$ -	$ -	$ -	$ -
Fixed Asset Depreciation	$ (352)	$ -	$ -	$ -
Other - Inventory - Write down	$ -	$ -	$ -	$ -
Change in value of Untraded Stock	$ -	$ -	$ -	$ -
Real Estate Investments	$ -			
Other - Prepaid Expense and Other Assets	$ -			
Other - Please Describe	$ -			
Change in Assets Not Readily Convertible to Cash		**$ -**	**$ -**	**$ -**
Check Figures		$ -	$ -	$ -

Connectional Table
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 2024**	**Budget 2025**	**Forecast 2025**	**Budget 2026**	**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		$ -	$ -	$ -			

Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

Permanently Restricted Funds

Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Fund Information: Purpose of Assets	Fund Information: Year Received
Fund 1 - Please Describe	$ -	$ -	$ -	$ -		
Fund 2 - Please Describe			$ -	$ -		
Fund 3 - Please Describe			$ -	$ -		
Fund 4 - Please Describe			$ -	$ -		
Add Additional Lines as Necessary			$ -	$ -		
Total Permanently Restricted Net Assets	**$ -**	**$ -**	**$ -**	**$ -**		
Change in Permanently Restricted Net Assets		**$ -**	**$ -**	**$ -**		

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

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

Board Designated Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Designation Information: Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Designation 1 - General Conference	$ 88,322	$ 88,322	$ 88,322	$ 88,322			
Designation 2- Board Meeting	$ 107,495	$ 107,495	$ 107,495	$ 107,495			
Designation 3 - Operating Reserves	$ 274,000	$ 274,000	$ 274,000	$ 274,000			
Designation 4 - Please Describe	$ -	$ -	$ -	$ -			
Designation 5 - Please Describe	$ -	$ -	$ -	$ -			
Designation 6 - Please Describe	$ -	$ -	$ -	$ -			
Designation 7 - Please Describe	$ -	$ -	$ -	$ -			
Designation 8- Please Describe	$ -	$ -	$ -	$ -			
Designation 9 - Please Describe	$ -	$ -	$ -	$ -			
Designation 10- Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Board Designated	**$ 469,817**	**$ 469,817**	**$ 469,817**	**$ 469,817**			
Change In Board Designated Funds		$ -	**$ -**	**$ -**			

Anticipated Changes in Board Designated	*Enter New Deisgnations as positive numbers*						
Anticipated New Designations							
Designation 1 - General Conference	$ -	$ -	$ -	$ -			
Designation 2- Board Meeting	$ -	$ -	$ -	$ -			
Designation 3 - Operating Reserves	$ -	$ -	$ -	$ -			
Designation 4 - Please Describe	$ -	$ -	$ -	$ -			
Designation 5 - Please Describe	$ -	$ -	$ -	$ -			
Designation 6 - Please Describe	$ -	$ -	$ -	$ -			
Designation 7 - Please Describe	$ -	$ -	$ -	$ -			
Designation 8- Please Describe	$ -	$ -	$ -	$ -			
Designation 9 - Please Describe	$ -	$ -	$ -	$ -			
Designation 10- Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total New Designations		**$ -**	**$ -**	**$ -**			
Anticipated Use of Funds:	*Enter Use of Funds as negative numbers*						
Designation 1 - General Conference	$ -	$ -	$ -	$ -			
Designation 2- Board Meeting	$ -	$ -	$ -	$ -			
Designation 3 - Operating Reserves	$ -	$ -	$ -	$ -			
Designation 4 - Please Describe	$ -	$ -	$ -	$ -			
Designation 5 - Please Describe	$ -	$ -	$ -	$ -			
Designation 6 - Please Describe	$ -	$ -	$ -	$ -			
Designation 7 - Please Describe	$ -	$ -	$ -	$ -			
Designation 8- Please Describe	$ -	$ -	$ -	$ -			
Designation 9 - Please Describe	$ -	$ -	$ -	$ -			
Designation 10- Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ 469,817	$ -	$ -	$ -			
Total Use of Funds		**$ -**	**$ -**	**$ -**			
Change in Board Designated Funds		**$ -**	**$ -**	**$ -**			
Check Figure		$ -	$ -	$ -			

Connectional Table
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

Undesignated Unrestricted Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated) Funds	**$ 431,350**	$ 349,174	**$ 427,321**	**$ 193,173**
Change in Unrestricted Funds-Increase/(Decrease)		$ (31,989)	**$ (4,029)**	**$ (234,148)**

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ (31,989)	$ (4,029)	$ (234,148)
Change in Unrestricted Funds		**$ (31,989)**	**$ (4,029)**	**$ (234,148)**
Check Figure		$ -	$ -	$ -