2026

NARRATIVE SPENDING PLAN

FOR DISCIPLESHIP MINISTRIES

DISCIPLESHIP MINISTRIES
The United Methodist Church

Introduction

In a season of change and challenge, Discipleship Ministries continues to resource the church with clarity of purpose and unwavering commitment to our mission:

To challenge and support local church and conference leaders for our task of making disciples of Jesus Christ for the transformation of the world.

We organize our work around three strategic priorities:

1. An intentional discipleship system (or pathway) in every church rooted in our identity with Christ, focusing on explicitly anti-racist discipleship.

2. Equipping churches to engage their communities, particularly those for whom the church has become irrelevant, recognizing a diverse mission field.

3. Creating and lifting up local, contextual resources globally, working closely with the UMC ethnic plans, caucus groups, and other partners around the world.

In 2025, we began aligning our work with the new UMC vision statement:

The United Methodist Church forms disciples of Jesus Christ who, empowered by the Holy Spirit, love boldly, serve joyfully, and lead courageously in local communities and worldwide connections.

In collaboration with United Methodist Communications, the Council of Bishops, and Connectional Table, Discipleship Ministries is currently developing worship and small group resources to promote and support this new vision statement. These resources will be launched during the 2026 annual conference season and translated into the official UMC languages, plus Korean and Spanish.

Solid UM Foundations, Naming Challenges, and Opportunities

In the aftermath of disaffiliation, Discipleship Ministries has focused on foundational resources to help strengthen United Methodist identity and Wesleyan theology. Along with our focus on explicitly anti-racism discipleship, Discipleship Ministries has been making sure our worship, congregational, community engagement, and church planting resources reflect solid United Methodist foundations.

At the same time, Discipleship Ministries continues to monitor other wider challenges: hyper-partisanship, Christian Nationalism, increased racism and acts of violence, generational divides, climate change, mistrust of institutions, and the acceleration of technology. These challenges make how we resource United Methodists more important than ever. As we respond to these challenges, Discipleship Ministries is committed to consultation and collaboration with other boards and agencies, as well as ecumenical and interfaith bodies.

As budgets and discipleship-related staff at the annual conference level continue to shrink, Discipleship Ministries is seeing increased demand for assistance. Likewise, as The United Methodist Church continues to grow in Africa, in provisional conferences, and other parts of the globe, Discipleship Ministries is receiving more requests for discipleship support as well as more requests for the translation of existing foundational discipleship resources.

Staffing & Financial Stability

In order for The United Methodist Church to fulfill our mission, Discipleship Ministries must have strong leadership, excellent staffing, and stable finances. Since the significant missionally driven reorganization of Discipleship Ministries in 2018, the staffing numbers of the agency have remained constant. We are a small staff, but function with high efficiency and strong attention to innovative practices to respond quickly to the ever-changing needs of discipleship in the denomination. (The World Service side of the organization has 33 staff, The Upper Room side has 48 staff, with 26 shared support staff.)

The financial sustainability of Discipleship Ministries remains crucial for the effective missional support of the denomination. Discipleship Ministries accomplishes this through the generosity of local churches and annual conferences through shared ministry/World Service Fund, increased product sales and new revenue streams, increased fundraising with our new Director of Fund Development, continued attention to stewardship, and a renewed focus on a more robust investment strategy.

Anticipating the 47% budget cuts from the 2020/2024 General Conference, Discipleship Ministries, since 2018, has focused on meeting and exceeding reserve requirements in order to grow investments to supplement shrinking denominational budgets. In the past two years, we have been focused on growing our revenue streams and sales of Discipleship Ministries resources continue to increase. At the same time, our Kern Fund (quasi-endowment fund) with a potential 4% draw each year offers between $900,000 and $1.2 million annually, which continues to support innovative ideas, new discipleship initiatives (such as our *Central Conference Discipleship Strategy*), and supplements some budgetary items. We continue to cultivate new donors and development pathways under the leadership of Fund Development. One of the challenges discovered among potential donors is limited awareness of our agency and its mission. In 2026, we will expand Fund Development education and storytelling to grow recurring donor support and strengthen our financial base for disciple-making.

Recently, with the support and encouragement of leaders from the Reserves Analysis subcommittee of the GAEM committee of GCFA, Discipleship Ministries, through our board’s Finance Committee, is reviewing our investments for possible improvements to further supplement shrinking apportionment dollars.

These efforts collectively signal a maturing financial base that balances stability with innovation in order to meet the discipleship needs of the denomination.

Reflecting on 2025 and Resourcing for 2026

In 2025, Discipleship Ministries maintained our focus on resourcing leaders and congregations with tools grounded in Wesleyan identity. Looking ahead to 2026, we will continue to enhance our resources as we listen and learn from our constituents to strengthen disciple-making worldwide.

Stakeholder Relationships

Stakeholder Relationships is the team that connects Discipleship Ministries with key conference leadership (DCMs, DSs, conference discipleship staff, and board of discipleship chairs or equivalent). This team supports DS/DCM training, coordinates our *Central Conference Discipleship Strategy*, and leads our *Annual Conference Strategy*.

Through our *Annual Conference Strategy*, Discipleship Ministries engages clergy and laity at annual conferences through workshops, educational booths and resources, and the One Matters Award. (The One Matters Discipleship Award recognizes churches who in recent years have moved from zeros in baptisms and professions of faith into positive numbers, and asks what can we learn from these churches who are turning things around with a renewed focus on discipleship.) Our *Annual Conference Strategy* celebrates disciple-making progress and provides invaluable feedback for our content creation process.

Through the Stakeholder Relationships team, Discipleship Ministries continues to work with the episcopal leaders of Africa and the Philippines to build the discipleship support systems needed to increase United Methodist foundational identity, congregational vitality, contextual community engagement, and church planting. This *Central Conference Discipleship Strategy* seeks to build an intentional system of discipleship support, preparing for possible regionalization. In Africa, we remain present amid the complexities of disaffiliation and church conflict, offering resources for discipleship and resilience in difficult contexts. In the Philippines, we are working with episcopal leadership and existing discipleship entities to articulate the top discipleship needs and create support systems to strengthen discipleship. We are also working to strengthen discipleship in provisional and missional annual conferences with UM identity and leadership trainings in Cambodia, Vietnam, and Mongolia. These ministries and new strategies reflect our commitment to serve our worldwide connection.

Research & Evaluation

Our Research & Evaluation team guides our content creation process, gathering inputs from across the connection on the most pressing discipleship needs. This team leads our World Service team in this content creation process annually following the annual conference season. This team also leads the evaluation process for every training, workshop, webinar, and resource Discipleship Ministries produces, offering invaluable data on missional impact. In 2026, we will expand our feedback loop with the launch of the *Discipleship Dashboard*, a new platform which replaces *Vital Signs*. *Discipleship Dashboard* is currently in the testing phase preparing for rollout in multiple conferences. This platform will equip leaders with accessible discipleship data, improved metrics for measuring discipleship, and clear snapshots of disciple-making activity and trends. It will also link to relevant discipleship resources and enhance our ability to see the needs of conferences and churches.

The Research & Evaluation team also assists with ecumenical and interfaith partnerships. We have recently worked with *Encore Ministries* to conduct a nationwide survey of older adult ministries; a project that will be an important input for our content creation process. Additionally, we often offer our research services to support the general United Methodist Church. We were recently invited to help with an interdenominational network to study the strengths and challenges of lay-led churches.

Worship Ministries

Worship resources remain the most widely used tools produced by the agency. In a 12-month period, our website received over 10 million page views from over 2.2 million active users. The Calendar (Lectionary) alone drew 193,994 page views. The testimonies we receive during trainings and at annual conference visits affirm that thousands of leaders depend on our weekly worship planning materials, preaching notes, hymn suggestions, and accompanying components such as small group questions, youth lessons, and offertory prayers.

Our *Compelling Preaching* project equips pastors in the art of proclaiming the gospel in relevant and faithful ways. The *Bridging Visions Preaching Event* offered training and practical resources for sermon preparation for prophetic preaching. An overwhelming 95% of participants reported gaining ideas they could immediately apply in their own ministry, underscoring the vital role of prophetic preaching amid division.

In 2026, we will expand training opportunities for worship enrichment. We will offer a second *Bridging Visions* event for North and South Georgia to expand practical, peer-driven support for prophetic preaching. Second, we will offer a *Fusion* event—intensive training for clergy and musicians to provide hands-on development in planning, congregational participation, and theological integrity in contemporary worship. Together, these efforts will deepen United Methodist worship that forms disciples and is contextually responsive.

The *Belong* suite of resources has become a trusted tool for equipping churches in discipleship grounded in the sacraments of baptism and communion. So far in 2025, the *Belong* series has generated more than $22,000 in sales and helped shape our annual conference theme "All Belong". The *Belong series* was evaluated by 95% of webinar participants as clearly communicating baptism and communion as the foundations of discipleship. To extend its impact, translations into 12 languages are underway, and a new children-and-family resource is in development. These efforts ensure United Methodists are grounded in discipleship through our sacraments.

The demand for our *Growing in Grace* resource, funded by a Lilly Endowment grant, is expanding from one to two multi-year cohorts focused on worship with children while fostering an anti-ableist worship environment. This program demonstrates the church's hunger for resources that connect worship, justice, and formation, and will now include a national symposium scheduled for fall 2026.

Congregational Vitality and Intentional Discipleship

In 2025, Discipleship Ministries launched the "Certificate in Discipleship Coaching" in partnership with EMC3 and Phil Maynard. Already 314 leaders have enrolled, with over 200 completing the training. This equips lay and clergy with coaching skills that help every church design and sustain an intentional discipleship pathway. This is one direct way Discipleship Ministries lives into our priority of equipping every church to have an intentional discipleship system or pathway.

The *Prayer Partner Project* and *Chapter-A-Day* connected more than 4,000 participants with practices that deepen both personal and communal discipleship. Testimonials reveal that participants experienced a stronger spiritual connection, shared prayer, lament, and breath-work. The *Prayer Partner Project* is now evolving into a global partnership with the World Methodist Council.

The *Disciples in the Marketplace* series expanded with a companion book to help disciples live out baptismal and communion vows beyond the church walls. In 2025, the videos were viewed 1,500 times, offering a practical bridge between worship identity and daily discipleship in workplaces and communities.

For Every Generation (4EG) is an expansion of previous events designed to support Christian Educators. This event is shifting to resource intergenerational education and will be held in Missouri, November 4–6, 2025. Already with 150 registrants, it is designed to bring together leaders and laity across generations. Trying something new in this discipleship area, we look forward to evaluating its impact with participating leaders.

In 2026 we will launch the *Daily Christian Formation* project to help congregations move beyond Sunday-only and age-segmented discipleship models. By centering Wesleyan practices of daily faith, this effort will strengthen resilience and spiritual depth across diverse cultural contexts.

Community Engagement & Church Planting / Path1

In 2025, the national Fresh Expressions United Methodist (FXUM) gathering sold out, generating $40,000 in revenue and demonstrating the strong demand for contextual, entrepreneurial ministry training. To support this movement, a local church guidance booklet is in development for release in 2026.

In 2026, we will expand cohort-based training to strengthen leadership on the front end of church revitalization. A 10-month learning community for conference developers will bring clarity to roles and responsibilities, while *LaunchPad* will equip 50 emerging church planters at a time with contextual training, peer support, and coaching. Together, these initiatives will create a more sustainable leadership pipeline to multiply disciples and guide congregations toward renewed vitality.

The School of Congregational Development (SCD), now reframed as *See.Create.Disciple*, successfully relaunched in 2024 and will operate on a biennial cycle. Off-years will feature regional SCD events—this year's *Laity Bootcamp* in Kenosha, WI (October 23–25, 2025) expects more than 150 attendees. In 2026, the full SCD event will be hosted in partnership with the West Ohio Annual Conference under the theme *Rise Up, Love, Serve, Lead*, with projected attendance of 600+ participants.

Discipleship Ministries continues to be a trusted guide for church leaders navigating the opportunities and risks of artificial intelligence (AI). In August 2025, more than 350 people registered for an AI webinar, with 160 participating live. AI blogs and training videos ranked second in product revenue, showing strong demand for practical guidance. Trainings were also provided for leaders in the North Carolina and New York Annual Conferences, with South Carolina scheduled next. The Faithful Futures Summit on AI convened leaders from PC(USA), ELCA, Episcopalians, and The United Methodist Church in partnership with Wespath. At the Summit, Discipleship Ministries was noted for its AI guidelines as a leading example for other denominations. One emerging outcome is the possible creation of a joint denominational AI guide on ethics and ministry.

Inclusivity & Central Conference Resourcing

Discipleship Ministries is committed to ensuring that its work is contextual (part of our second and third strategic priorities) and equips leaders and congregations in ways that honor diversity, inclusion, and regional realities. In 2025, this meant engaging in ministry alongside partners in Africa, the Philippines, Latin America, and across the United States, with a focus on collaborations that advance inclusivity throughout the connection.

The United Methodist Church in Africa is navigating both promise and pain. Widespread disaffiliation has led to division and, in some regions, violence. Thus, we have resourced leaders through training in discipleship systems, contextual worship, and congregational resilience. Work in Africa has also included leadership development initiatives and the adaptation of core resources such as *See All the People*. Additionally, we are assisting (via Zoom) through coaching leaders in Mozambique to hold their first SCD-style event – *Discipleship Bootcamp*. It will include a few representatives from each of the 18 districts for a total of 80 participants.

In April and May of 2025, Discipleship Ministries hosted a discipleship and leadership training event in partnership with the Kenya-Ethiopia Annual Conference focused on United Methodist identity. In addition to Discipleship Ministries staff, professors from Africa University taught lessons on theology, basic polity, and doctrine. The event included young leaders of national youth organizations from each of the African Central Conferences. They attended the training and spent additional time sharing reports of ministries in their context, identifying needs and opportunities for the future while developing relationships.

In the Philippines Central Conference, Discipleship Ministries has supported *Ugnayan* (*School of Congregational Development/See.Create.Disciple*) and other intentional discipleship trainings, reaching most annual conferences. Filipino leaders have been key partners in *Young Leaders Summits* and global conversations on discipleship. Several resources have been contextualized into Filipino languages, including translations of *Developing an Intentional Discipleship System* and *Engaging Your Community*. These efforts reflect our commitment to resourcing leaders in their own languages and cultural frameworks.

Domestically, we continue to support Latinx congregations facing the compounded challenges of immigration anxieties, political polarization, and demographic change. Collaboration with *El Plan* have included a "Juanito Wesley Pilgrimage" in November of 2024 to examine the colonial roots of the Methodist Movement while retracing the lives of John and Charles Wesley and hosted a forum for public theology, specifically exploring how to share Methodist theology with Spanish-speaking children in the U.S. Ministries such as the Lydia Patterson Institute, where students cross the border daily to attend school, highlight both the vulnerability and resilience of immigrant-serving ministries. Our work seeks to provide resources that address discipleship while acknowledging the lived realities of immigrant communities.

Through the Kern Quasi-Fund, we will help fund *The Young Prophets Collective (YPC)*, which is a multi-year initiative focused on empowering LGBTQIA+ young leaders within the United Methodist Church through discipleship, justice work, and inclusive ministry. Additionally, Discipleship Ministries has connected with Jan Lawrence, Executive Director of the Reconciling Ministries Network (RMN), to explore collaboration to further support congregations as they seek to embody LGBTQ inclusion in worship, discipleship, and leadership.

Discipleship Ministries approaches worldwide work with humility and a non-colonial posture, prioritizing local leadership and wisdom. In 2025, we hired one contractor in the Philippines and two contractors in Africa to guide and inform the creation of resourcing, lift up the local leadership and ministries, shape contextual translations, conduct training events, and distribute resources. In 2026 we will hire two additional discipleship leaders in Africa to expand our *Central Conference Discipleship Strategy*. Through our *Central Conference Discipleship Strategy*, we are seeking to lift up local leaders and create contextual systems of discipleship support. Resources such as *Belong*, *Growing in Grace*, and *Courageous Conversations* have been adapted as requested and in consultation with these local leaders, speaking authentically to the cultural and social realities of each context.

We also invest in global networks of youth and young adult leaders. *The Global Young People's Convocation (GYPC)*, will reconvene in 2026 after its last gathering in Johannesburg (2018), and is expected to draw 350 participants from across the connection. Through *GYPC* and *Young People's Connectional Network (YPCN)*, youth and young adult United Methodists in Africa, the Philippines, Europe, and the U.S. are active partners in shaping discipleship for the whole church. Plans are already underway for the quadrennial Youth 2027 event in Dallas, Texas, which is the largest single event hosted by Discipleship Ministries. These events will help form and shape future leaders in the United Methodist movement.

Collaborative Work with Agencies and Partners

Discipleship Ministries multiplies its impact through collaboration with other boards, agencies, and partners, ensuring resources are contextual, inclusive, and widely shared across the connection. The Kern Fund continues to provide vital support for innovation, including partnerships with the ethnic plans, so that resources are developed contextually, equitably, and broadly.

With the General Board of Higher Education and Ministry (GBHEM), we have co-developed *Spiritual Gifts* translations in Portuguese and Spanish, advanced Christian leadership development, and shared services and data through CRM collaboration. GBHEM also partners in the Global Education Scholarships offered through the Young People's Connectional Network.

With the General Board of Global Ministries (GBGM), our partnership extends through the Global Youth Service Fund, supporting young leaders engaged in mission across the connection. We are also actively involved with the "Gen Z" carbon-neutral-by-2050 efforts led by Rev. Jenny Phillips at GBGM.

With the General Commission on the Status and Role of Women (COSROW) through the Interagency Sexual Ethics Task Force, we helped develop denomination-wide behavioral guidelines and preparing for a "Do No Harm" event ahead of the General Conference.

In close partnership with GCORR, we develop and promote explicitly anti-racist discipleship. Our resource, *Antiracism Discipleship: An Intentional Discipleship Pathway in the Face of Systemic Racism*, frames anti-racism as a core practice of Christian discipleship. The California-Nevada Annual Conference is adopting the resource conference-wide in 2026 as part of its theme, "Healing the World," ensuring that every local church engages anti-racism as an essential part of making disciples of Jesus Christ. Additionally, this anti-racism task force has formed *The Antiracism Discipleship Connective*, which is, to this point, an invitation-only 25-30 member group of lay and clergy leaders, scholars, and advocates focused on offering learning sessions that provide theological and practical tools for confronting racism through Christian discipleship.

Discipleship Ministries partnered with the General Commission on Archives and History to promote the *Radicle Methodist* project for local churches to be inspired by early Methodism. Over 700 churches and groups participated in a four-session series earlier this calendar year. Our evaluation reveals that participants scored higher in commitment to Methodism, and the program was effective in inspiring social engagement.

Every agency has named a representative to the newly formed *Young People's Connectional Network*, which is administratively housed at Discipleship Ministries, to further create relational partnership opportunities.

Discipleship Ministries maintains a supportive relationship with the United Methodist Camp and Retreat Ministry Association (UMCRM), including an upcoming large-scale shared research program planned for 2026. This will provide valuable information for that organization and for us regarding the faith-forming impact of camp and retreat ministries.

Conference & Seminary Partnerships

As mentioned throughout, Discipleship Ministries regularly engages in partnerships with annual conferences. This can be as simple as a conference-wide discipleship audit with cabinet and staff, to specific trainings such as Stewardship for Finance Chairs or Financial Ethics for Clergy. We support Fresh Expressions United Methodist coaching cohorts in multiple conferences, equipping clergy and laity to launch contextual ministries beyond traditional church walls. Over the past three years and moving into 2026, Discipleship Ministries will support partnerships in almost every US conference (as well as most of the central conferences).

Our *Safer Sanctuaries* resources and training, in partnership with annual conferences, have been embedded into several initiatives, equipping clergy and laity to create safe, welcoming spaces for children and youth.

We also regularly respond to UM seminary requests to offer Intentional Discipleship & Community Engagement intensive courses, and we recently offered AI-related trainings for Drew Theological School and St. Paul School of Theology.

Conclusion

Discipleship Ministries enters 2026 with clarity of mission and focus: to make disciples of Jesus Christ for the transformation of the world. Though smaller in size than in past decades, we are more focused than ever, leveraging staff creativity, financial stewardship, and strategic partnerships to serve the church faithfully in this season of transformation.

Appendix 1: Staffing Table

	Female		Male		Non-binary	
	2024	2025	2024	2025	2024	2025
Hispanic	3	2				
Latino						
White	9	10	12	12		
Black	3	3				
Native/ Hawaiian/ Other Pacific Islander						
Asian	1	2	3	3		
American Indian/ Alaskan Native			1	1		
Two or more races						
Totals	16	17	16	16		

Name of Agency:	Discipleship Ministries
President:	
Officer of Agency (signature):	
Treasurer:	Teresa A Whiten
Treasurer Signature	Teresa A Whiten
General Secretary:	Rev. Jeffrey M Campbell
General Secretary (signature):	
Date submitted:	

Discipleship Ministries
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
Apportioned funds: World Service	28.4%	Reduced WS receipts
Benefit Trust distribution	19.7%	Market factors
Contributions	5.4%	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	
Kern Funds	$ 480,000	Board designated 40% of income to budgeted revenue	
Program Revenue	$ 452,200	GYPC revenue - June 2026	Global Young People's Convocation (GYPC)
	$ -		
	$ -		
	$ -		
Total	**$ 932,200**		

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	70.0%		
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%			**Pending ap
Retiree Health	6.5%			**Pending ap
Salaries	3.0%			
Other	0.0%			

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

Capital Expenditures	Amount	Agency Comment
Fire & Security System update in the Denman Building	$ 250,000	Failing system & issues with sourcing parts
Total	**$ 250,000**	

		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	38.0%
Program	22.1%
Group Insurance	6.6%
Consultants	8.3%
	0.0%
	0.0%
Total	**75.0%**

New significant expense line items in Proposed Budget Yr	Total $ of New Expense
Program Expense for GYPC	$ 850,000
	$ -
	$ -

Discipleship Ministries
2026 General Agency Spending Plans
Key Assumptions

	$ -
Total	**$ 850,000**

Discipleship Ministries
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	$ -	$ -	$ -	$ -	$ -	$ -
2 World Service On Ratio	$ 5,300,382	$ 3,022,500	$ 3,000,000	(22,500)	$ 2,847,000	(153,000)
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ 5,300,382**	**$ 3,022,500**	**$ 3,000,000**	**$ (22,500)**	**$ 2,847,000**	**$ (153,000)**
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	$ 10,831	$ 15,000	$ 6,000	(9,000)	$ 15,000	9,000
17 Special Appeals	$ -	$ -	$ -	-	$ -	-
18 General Advance Specials	$ -	$ -	$ -	-	$ -	-
19 World Service Contingency Grants	$ -	$ -	$ -	-	$ -	-
Total Other General Funds	**$ 10,831**	**$ 15,000**	**$ 6,000**	**$ (9,000)**	**$ 15,000**	**$ 9,000**
Other Income:						
404 Sale of Literature & Publications	$ 43,263	$ 30,000	$ 39,000	$ 9,000	$ 24,870	$ (14,130)
410 Sale/Rental of Films and AV	$ -	$ -	$ -	$ -	$ -	-
420 Special Gifts/Contributions	$ -	$ 570,000	$ 545,000	$ (25,000)	$ 595,000	50,000
425 Grants	$ 1,249,442	$ 249,980	$ 240,000	$ (9,980)	$ 399,460	159,460
430 Dividends & Interest (from operations)	$ 235,254	$ 200,000	$ 200,000	$ -	$ 200,000	-
449 Dividends & Interest (from long term investment per spending policy or plan)	$ -	$ -	$ -	$ -	$ -	-
450 Income from Outside Trusts	$ -	$ -	$ -	$ -	$ -	-
455 Legacies & Bequests	$ -	$ -	$ -	$ -	$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	$ 2,748,870	$ -	$ -	$ -	$ -	-
458 Service Fees	$ -	$ -	$ -	$ -	$ -	-
459 Receipts from Other Agencies	$ 34,400	$ 15,000	$ 28,000	$ 13,000	$ 30,000	2,000
460 Benefit Trust Income	$ 1,338,376	$ 1,824,200	$ 1,978,000	$ 153,800	$ 1,978,000	-
461 USPF Distribution	$ -	$ -	$ -	$ -	$ -	-
470 Miscellaneous Income	$ 413,079	$ 279,100	$ 308,900	$ 29,800	$ 1,074,745	765,846
480 Contra Income	$ -	$ -	$ -	$ -	$ -	-
490 Building Rental Income	$ -	$ -	$ -	$ -	$ -	-
Total Other Income	**$ 6,062,684**	**$ 3,168,280**	**$ 3,338,900**	**$ 170,620**	**$ 4,302,075**	**$ 963,176**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ (2,530,877)	2,060,000	657,267	(1,402,733)	2,528,034	1,870,767
611 Temporarily Restricted (Increase to)/Use of reserves	$ (1,053,764)	$ 264,300	$ 325,000	60,700	$ 329,980	4,980
Total Use of Reserves	**$ (3,584,641)**	**$ 2,324,300**	**$ 982,267**	**$ (1,342,033)**	**$ 2,858,014**	**$ 1,875,747**
Total Income	**$ 7,789,256**	**$ 8,530,080**	**$ 7,327,167**	**$ (1,202,914)**	**$ 10,022,089**	**$ 2,694,923**

Discipleship Ministries
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
Expenditures:						
50 Distribution & Grants - UMC	$ 249,980	$ 305,800	$ 240,000	$ (65,800)	$ 329,980	$ 89,980
51 Direct Support of Persons in Mission	$ -	$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC	$ -	$ -	$ -	$ -	$ -	-
53 Program	$ 884,219	$ 620,225	$ 550,000	$ (70,225)	$ 1,472,575	922,575
54 Research and Program Development	$ 105,361	$ 900,000	$ 125,000	$ (775,000)	$ 1,199,343	1,074,343
55 Salaries	$ 3,312,175	$ 3,287,200	$ 3,296,775	$ 9,575	$ 3,553,891	257,116
56 Pension Expense	$ 336,127	$ 328,720	$ 329,678	$ 958	$ 355,407	25,730
57 Employer's Payroll Taxes	$ 148,222	$ 141,050	$ 141,764	$ 714	$ 166,711	24,947
58 Retiree Insurance	$ 170,002	$ 174,350	$ 177,000	$ 2,650	$ 175,000	(2,000)
59 Group Insurance & Hospitalization	$ 475,004	$ 626,340	$ 525,000	$ (101,340)	$ 608,436	83,436
60 Continuing Education	$ 17,692	$ 15,000	$ 34,000	$ 19,000	$ 62,110	28,110
61 Moving Expense/Other-Staff Events/Recruiting	$ -	$ -	$ -	$ -	$ -	-
62 Rent	$ -	$ -	$ -	$ -	$ -	-
63 Building Management Expense	$ -	$ -	$ -	$ -	$ -	-
64 Utilities	$ 68,781	$ 60,000	$ 60,000	$ -	$ 60,000	-
65 Telephone & Internet	$ 51,168	$ 30,000	$ 35,000	$ 5,000	$ 35,253	253
66 Postage & Freight	$ 61,612	$ 70,400	$ 72,000	$ 1,600	$ 73,620	1,620
67 Printing & Duplication	$ 237,802	$ 198,000	$ 175,000	$ (23,000)	$ 203,000	28,000
68 Office Supplies	$ -	$ 2,500	$ 2,000	$ (500)	$ 5,200	3,200
69 Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	-
70 Equipment (items not capitalized)	$ 1,391	$ 5,000	$ -	$ (5,000)	$ 5,000	5,000
71 Equipment & Software Repair & Maintenance	$ 23,581	$ 30,000	$ 16,500	$ (13,500)	$ 30,000	13,500
72 Equipment Leasing	$ -	$ -	$ -	$ -	$ -	-
73 Building Repair/Maint/Leasehold Imp	$ -	$ 20,000	$ 20,000	$ -	$ -	(20,000)
74 Other Office Expense	$ 48,021	$ 10,000	$ 12,000	$ 2,000	$ -	(12,000)
75 Depreciation Expense	$ 16,638	$ 20,000	$ 18,000	$ (2,000)	$ 18,000	-
76 Inventory Write-off	$ -	$ -	$ -	$ -	$ -	-
77 Audit Fees	$ -	$ -	$ -	$ -	$ -	-
78 Legal Fees	$ 6,372	$ 20,000	$ 4,500	$ (15,500)	$ 10,000	5,500
79 Consultant Fees	$ 404,074	$ 390,000	$ 330,000	$ (60,000)	$ 370,000	40,000
80 Independent Contractors	$ 207,382	$ 190,000	$ 218,000	$ 28,000	$ 150,000	(68,000)
81 Investment Fees	$ -	$ -	$ -	$ -	$ -	-
82 Data Processing Rental & Service	$ -	$ -	$ -	$ -	$ -	-
83 Services Rendered by Other Agencies	$ 15,000	$ 28,500	$ 27,500	$ (1,000)	$ 30,000	2,500
84 Meeting Expense	$ 39,242	$ 31,000	$ 32,000	$ 1,000	$ 37,250	5,250
85 Travel - Staff	$ 392,761	$ 448,845	$ 352,000	$ (96,845)	$ 478,321	126,321
86 Materials for Resale	$ -	$ -	$ -	$ -	$ -	-
87 Promotional & Informational Materials	$ 60,975	$ 172,150	$ 82,200	$ (89,950)	$ 136,142	53,942
88 Films & Audio-Visuals	$ -	$ -	$ -	$ -	$ -	-
89 All Other Insurance	$ 94,061	$ 95,000	$ 95,000	$ -	$ 100,000	5,000
90 Special Promotion	$ -	$ -	$ -	$ -	$ -	-
91 Taxes	$ -	$ -	$ -	$ -	$ -	-
92 Interest Expense (Incl. Capital Leases)	$ -	$ -	$ -	$ -	$ -	-
93 Allowance for Uncollectible Accounts	$ -	$ -	$ -	$ -	$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	$ 19,590	$ 15,000	$ 15,000	$ -	$ 10,100	(4,900)
95 Gain/loss on Disposal of Assets	$ -	$ -	$ -	$ -	$ -	-
96 Computer Hardware Maintenance	$ 36,545	$ 35,000	$ 30,000	$ (5,000)	$ 38,950	8,950
97 Software Purchases & Support	$ 297,593	$ 250,000	$ 300,000	$ 50,000	$ 297,800	(2,200)
98 Information Services	$ 7,886	$ 10,000	$ 11,250	$ 1,250	$ 10,000	(1,250)
99 Clearing Account	$ -	$ -	$ -	$ -	$ -	-
100 Interdepartmental Allocation	$ -	$ -	$ -	$ -	$ -	-
Total Expenditures	**$ 7,789,256**	**$ 8,530,080**	**$ 7,327,167**	**$ (1,202,914)**	**$ 10,022,089**	**$ 2,694,923**
'Surplus / (Deficit) (S/B $0)	**$ 0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Discipleship Ministries
2026 General Agency Spending Plans
Detailed P & L

	2024	2025			2026	
Revenue / Expense Items	**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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Discipleship Ministries
2026 General Agency Spending Plans
Summary P & L

	2024	2025			2026	
Revenue / Expenditures	**Actual (Audit)**	**Budget**	**Forecast**	**Difference**	**Budget**	**Vs. 2025 Forecast**
Revenue:						
Apportioned Funds	$ 5,300,382	$ 3,022,500	$ 3,000,000	$ (22,500)	$ 2,847,000	$ (153,000)
Special Sunday Offerings	$ -	$ -	$ -	$ -	$ -	$ -
Other General Funds	$ 10,831	$ 15,000	$ 6,000	$ (9,000)	$ 15,000	$ 9,000
Other Income	$ 6,062,684	$ 3,168,280	$ 3,338,900	$ 170,620	$ 4,302,075	$ 963,176
Total before Reserves	**$ 11,373,897**	**$ 6,205,780**	**$ 6,344,900**	**$ 139,120**	**$ 7,164,075**	**$ 819,176**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ (2,530,877)	$ 2,060,000	$ 657,267	$ (1,402,733)	$ 2,528,034	$ 1,870,767
Temporarily Restricted (Increase to)/Use of reserves	$ (1,053,764)	$ 264,300	$ 325,000	$ 60,700	$ 329,980	$ 4,980
Total Revenue	**$ 7,789,256**	**$ 8,530,080**	**$ 7,327,167**	**$ (1,202,914)**	**$ 10,022,089**	**$ 2,694,923**
Expenditures:						
Distribution & Grants	$ 249,980	$ 305,800	$ 240,000	$ (65,800)	$ 329,980	$ 89,980
Program, Research and Prog Develop.	$ 989,580	$ 1,520,225	$ 675,000	$ (845,225)	$ 2,671,918	$ 1,996,918
Salaries and Benefits	$ 4,459,221	$ 4,572,660	$ 4,504,217	$ (68,444)	$ 4,921,555	$ 417,339
Building Management	$ 68,781	$ 80,000	$ 80,000	$ -	$ 60,000	$ (20,000)
Equip., Supplies, Postage & Printing, Teleph.	$ 423,575	$ 345,900	$ 312,500	$ (33,400)	$ 352,073	$ 39,573
Audit, Legal, Consultants & Ind. Contractors	$ 617,828	$ 600,000	$ 552,500	$ (47,500)	$ 530,000	$ (22,500)
Meeting & Staff Travel	$ 432,003	$ 479,845	$ 384,000	$ (95,845)	$ 515,571	$ 131,571
Promo & Info Mat'ls (resale and not)	$ 60,975	$ 172,150	$ 82,200	$ (89,950)	$ 136,142	$ 53,942
Information Technology	$ 342,024	$ 295,000	$ 341,250	$ 46,250	$ 346,750	$ 5,500
Insurance & Taxes	$ 94,061	$ 95,000	$ 95,000	$ -	$ 100,000	$ 5,000
Depreciation	$ 16,638	$ 20,000	$ 18,000	$ (2,000)	$ 18,000	$ -
Interest and Investment Fees	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 34,590	$ 43,500	$ 42,500	$ (1,000)	$ 40,100	$ (2,400)
Total Expenditures	**$ 7,789,256**	**$ 8,530,080**	**$ 7,327,167**	**$ (1,202,914)**	**$ 10,022,089**	**$ 2,694,923**
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Discipleship Ministries
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	$ 1,113,450	$ 815,620	$ 879,057	63,437	$ 1,138,293	259,237
World Service Program	$ 6,675,807	$ 7,714,460	$ 6,448,110	(1,266,350)	$ 8,883,796	2,435,686
	$ -	$ -	$ -	-	$ -	-
	$ -	$ -	$ -	-	$ -	-
	$ -	$ -	$ -	-	$ -	-
	$ -	$ -	$ -	-	$ -	-
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ 7,789,256**	**$ 8,530,080**	**$ 7,327,167**	**$ (1,202,914)**	**$ 10,022,089**	**$ 2,694,923**

Discipleship Ministries
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Lilly Grant	329980	240,000	249980
Total	**$329,980**	**$240,000**	**$249,980**

Discipleship Ministries
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
none			
Total	**$0**	**$0**	**$0**

Discipleship Ministries
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
CANDI CYLAR	Program Management	51,441	52,138
JOHNSON BUSINESS TECHNOLOGY SOLUTIONS, INC	IT Consulting	258,707	264,281
LBMC PC	PCI Compliance QSA and SAQ preparation	1,852	1,995
TOSKA MEDLOCK	Fundraising and Event Planning; website SBC21	0	30,000
VACO LLC	Temporary help to assist with Data Entry	0	8,112
OUTREACH INC	Email/Digital Marketing	0	27,549
JACOB RUSSELL	Web Development; website maintenance	18,000	20,000
Total		**$330,000**	**$404,074**

Discipleship Ministries
2026 General Agency Spending Plans
Contractor Details

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
BETTY KAZADI MUSAU	Relationship building within the Africa Central Conferences		12,860
FLOREUCE DALE D CANCIO	YPM Philippians, work with Central Conference		18,169
CHRISTOPHER LAW	Video production/editing	35,000	49,214
ARMINDO VENANCIO MAPOISSA	YPM work in Mozambique and Africa	16,500	16,381
JEREMY WELLS STEELE	YPM resource recruiting, YM recharge retreat, YM worship lessons	15,000	15,000
GIFT KUDAKWASHE MACHINGA	Relationship building within the Africa Central Conferences		11,500
BON SECOUR RETREAT & CONF CTR	Bicultural Public Theology Writers' Retreat		5,487
SARAH SMITH	Design booklets for Annual Conferences	6,000	5,120
CAROLYN DANDRIDGE	Administrative Assistant	30,000	32,904
NUMYF IN THE PHILIPPINES	2024 YPM Playbook Resources	5,020	5,020
WI'AM:THE PALESTINIAN CONFLICT TRANSFORMATIO	YPM resources for website		5,020
LISA JEAN HOEFNER	Adult & Older Adult Ministry resources creation	5,000	3,270
MARQUETTE HOPE	YPM resources - articles and social media Sacred Space Outreach project	3,000	3,000
SEUNGYOON WOO	Translation of Equipping Disciples newsletter		2,000
AMY SIGMON	Project Manager for Compelling Preaching Project		1,733
S.E.A.M. IGR. MET CONFERENCIA ANUAL	YPM Training in South Africa	18,000	1,520
MARGARET MAZVITA MACHINGA	Sub-licensing for DM		1,150
VALORY MUNIZ OQUENDO	Facilitate Resources for Leadership of Children's Ministry		1,000
DEBRA BRAYFINDLEY	Assist & Support the AM/OAM Read a Chapter Program		750
KRISTOPHER RAY SLEDGE	Fresh Expressions UMC at GC 2024		716
MANUEL PADILLIA FLORES	Facilitate Writers' retreat for lay missioner cirriculum		700
SAMUEL DAVID HONG	Instructor - Cambodia; Instructor - CVID training - Cambodia		550
NGUYEN THI NGOC MAI	Freelance translator - Intentional Discipleship Vietnam		320
VARIOUS - SMALL GROUPS	Small group study of worship manuscripts		850
MAI ANH LE TRAN	Relationship building with discipleship leaders within the Africa Central Conf		250
TORI LYNN MICK	YPM resources and articles - various projects		250
GBOGM-RUSSIAN UNITED METHODIST CHUR	Editing/Translate to Russian - "The Meaning of Holy Communion"		221
VARIOUS - LID 2025	LID2025 Leadership Journal Manuscripts		1,310
VARIOUS - SLINGSTONES MINISTRY	Slingstones Ministry Ideas manuscripts		1,040
CYNTHIA E KLICK	YPM resource and article creation		100
OTHER MISCELLANEOUS	Miscellaneous projects	9,360	9,977
JANET JAMIESON	Working with new treasurer	7,535	
MICHAEL JETT	Working with Finance team	1,085	
SALES FORCE	Updating and implementing Sales Force	31,000	
SEAM MET ANNUAL CONFERENCE	Mozambique AC	18,000	
CHERYL CAPSHAW	Editing work	17,500	
Total		**$218,000**	**$207,382**

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.

Discipleship Ministries
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	**$ 51,967,511**	**$ 45,461,424**	**$ 51,070,244**	**$ 48,212,230**
Restricted Net Assets				
Temporarily Restricted Funds - See **Worksheet B**	$ 2,901,485	$ 1,123,475	$ 2,661,485	$ 2,331,505
Permanently Restricted Funds - See **Worksheet C**	$ 1,714,300	$ 1,857,879	$ 1,714,300	$ 1,714,300
Total Restricted Net Assets	**$ 4,615,785**	**$ 2,981,354**	**$ 4,375,785**	**$ 4,045,805**
Unrestricted Net Assets				
Unrestricted Designated - See **Worksheet D**	$ 27,500,461	$ 24,690,733	$ 27,361,961	$ 26,162,618
Unrestricted Undesignated - See **Worksheet E**	$ 19,851,265	$ 17,789,337	$ 19,332,498	$ 18,003,807
Total Unrestricted Net Assets	**$ 47,351,726**	**$ 42,480,070**	**$ 46,694,459**	**$ 44,166,425**
Assets not readily convertible to cash - See **Worksheet A**	$ 274,885	$ 176,866	$ 506,885	$ 488,885
Available Unrestricted Net Assets	**$ 47,076,841**	**$ 42,303,204**	**$ 46,187,574**	**$ 43,677,540**

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 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Assets	$ 21,535	$ 549	$ 253,535	$ 235,535
Inventory	$ -	$ -	$ -	$ -
Untraded Stock	$ -	$ -	$ -	$ -
Real Estate Investments	$ -	$ -	$ -	$ -
Other - Prepaid Expense and Other Assets	$ 253,350	$ 176,317	$ 253,350	$ 253,350
Other - Please describe	$ -	$ -	$ -	$ -
Total Assets Not Readily Convertible to Cash	**$ 274,885**	**$ 176,866**	**$ 506,885**	**$ 488,885**
Change in Assets Not Readily Convertible to Cash		**$ (20,000)**	**$ 232,000**	**$ (18,000)**

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	$ -	$ -	$ 250,000	$ -
Fixed Asset Depreciation	$ (16,638)	$ (20,000)	$ (18,000)	$ (18,000)
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		**$ (20,000)**	**$ 232,000**	**$ (18,000)**
Check Figures		$ -	$ -	$ -

Discipleship Ministries
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds

Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Fund Information: Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Donor Restricted Funds: Subject to Purpose Restriction	$ 396,379	$ 1,149	$ 396,379	$ 396,379	To support the work of the agency		
Donor Restricted Funds: Lilly Grant	$ 1,259,172	$ 1,122,326	$ 1,019,172	$ 840,982	Lilly Grant for Compelling Preaching	2022	2027
Donor Restricted Funds: Lilly Grant	$ 1,245,934	$ -	$ 1,245,934	$ 1,094,144	Lilly Grant Growing in Grace	2024	2029
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Temporarily Restricted Net Assets	**$ 2,901,485**	**$ 1,123,475**	**$ 2,661,485**	**$ 2,331,505**	This line excludes SBC21 & NACP		
Change in Temporarily Restricted Net Assets		**$ -**	**$ (240,000)**	**$ (329,980)**			

Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Donor Restricted Funds: Subject to Purpose	$ -	$ -	$ -	$ -			
Donor Restricted Funds: Lilly Grant	$ -	$ -	$ -	$ -			
Donor Restricted Funds: Lilly Grant	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Donor Restricted Funds: Subject to Purpose	$ -	$ -	$ -	$ -			
Donor Restricted Funds: Lilly Grant	$ -	$ -	$ -	$ -			
Donor Restricted Funds: Lilly Grant	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Anticipated Use of Funds:							
Donor Restricted Funds: Subject to Purpose Restriction	$ (173,442)	$ -	$ -	$ -			
Donor Restricted Funds: Lilly Grant	$ (11,063)	$ -	$ (240,000)	$ (178,190)			
Donor Restricted Funds: Lilly Grant	$ (7,665)	$ -	$ -	$ (151,790)			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Change in Temporarily Restricted Net Assets		**$ -**	**$ (240,000)**	**$ (329,980)**			
Check Figures		$ -	$ -	$ -			

Discipleship Ministries
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
Donor-Restricted Endowment Funds	$ 1,714,300	$ 1,857,879	$ 1,714,300	$ 1,714,300	To endow the work of the agency within donor	
Fund 2 - Please Describe			$ -	$ -		
Fund 3 - Please Describe			$ -	$ -		
Fund 4 - Please Describe			$ -	$ -		
Add Additional Lines as Necessary			$ -	$ -		
Total Permanently Restricted Net Assets	**$ 1,714,300**	**$ 1,857,879**	**$ 1,714,300**	**$ 1,714,300**		
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		$ -	$ -	$ -		
Anticipated Investment Return on Assets (Appriopriations, 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	$ -	$ -	$ -	$ -		
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	$ -	$ -	$ -	$ -		
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

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Designation Information: Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Board Designated for programs	$ 25,925	$ 55,015	$ 25,925	$ 25,925	Designated for scholarships and grants	Various	Various
Kern Funds	$ 27,474,536	$ 24,635,718	$ 27,336,036	$ 26,136,693	Board designated the Kern proceeds as a	2021	Never
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
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	**$ 27,500,461**	**$ 24,690,733**	**$ 27,361,961**	**$ 26,162,618**			
Change In Board Designated Funds		$ -	**$ (138,500)**	**$ (1,199,343)**			

Anticipated Changes in Board Designated	*Enter New Deisgnations as positive numbers*						
Anticipated New Designations							
Board Designated for programs	$ -	$ -	$ -	$ -			
Kern Funds	$ -	$ -	$ -	$ -			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
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*						
Board Designated for programs	$ -	$ -	$ -	$ -			
Kern Funds	$ -	$ -	$ (138,500)	$ (1,199,343)			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
Designation 4 - Please Describe	$ -	$ -	$ -	$ -			
Designation 5 - Please Describe	$ -	$ -	$ -	$ -			
Designation 6 - Please Describe	$ -	$ -	$ -	$ -			
Designation 7 - Please Describe	$ -	$ -	$ -	$ -			
Designation 8- Please Describe	$ -	$ -	$ -	$ -			
Designation 9 - Please Describe	$ -	$ -	$ -	$ -			
Designation 10- Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Use of Funds		**$ -**	**$ (138,500)**	**$ (1,199,343)**			
Change in Board Designated Funds		**$ -**	**$ (138,500)**	**$ (1,199,343)**			
Check Figure		$ -	$ -	$ -			

Discipleship Ministries
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	**$ 19,851,265**	$ 17,789,337	**$ 19,332,498**	**$ 18,003,807**
Change in Unrestricted Funds-Increase/(Decrease)		$ (2,060,000)	**$ (518,767)**	**$ (1,328,691)**

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ (2,060,000)	$ (518,767)	$ (1,328,691)
Change in Unrestricted Funds		**$ (2,060,000)**	**$ (518,767)**	**$ (1,328,691)**
Check Figure		$ -	$ -	$ -

Change in World Service Fund Ministry Plan Reserves

Plan Name	Char I 2021 Actual	2022 Actual	2023 Actual
Native Am. Comp. Plan	$ 19	$ (22)	$ (1)
Strengthening the Black Church	$ (8)	$ 1	$ 30
Total	**$ 11**	**$ (21)**	**$ 29**
	Change in Net Assets	Change in Net Assets	Change in Net Assets

Legend	
This cell has a forrmula or cell is linked to a Work Tab.	
Data Entry Cells	

nge in Reserves (in thousands) ncrease /(Use of Reserves)			
2024 Actual	**2025 Projections**	**2026 Budget**	**2024 Net Asset Balance**
$ (24)	$ 111	$ 68	$ 145
$ (30)	$ (2)	$ -	$ 2
$ (54)	**$ 109**	**$ 68**	**$ 147**
Change in Net Assets	Change in Net Assets	Change in Net Assets	Net Asset Balance

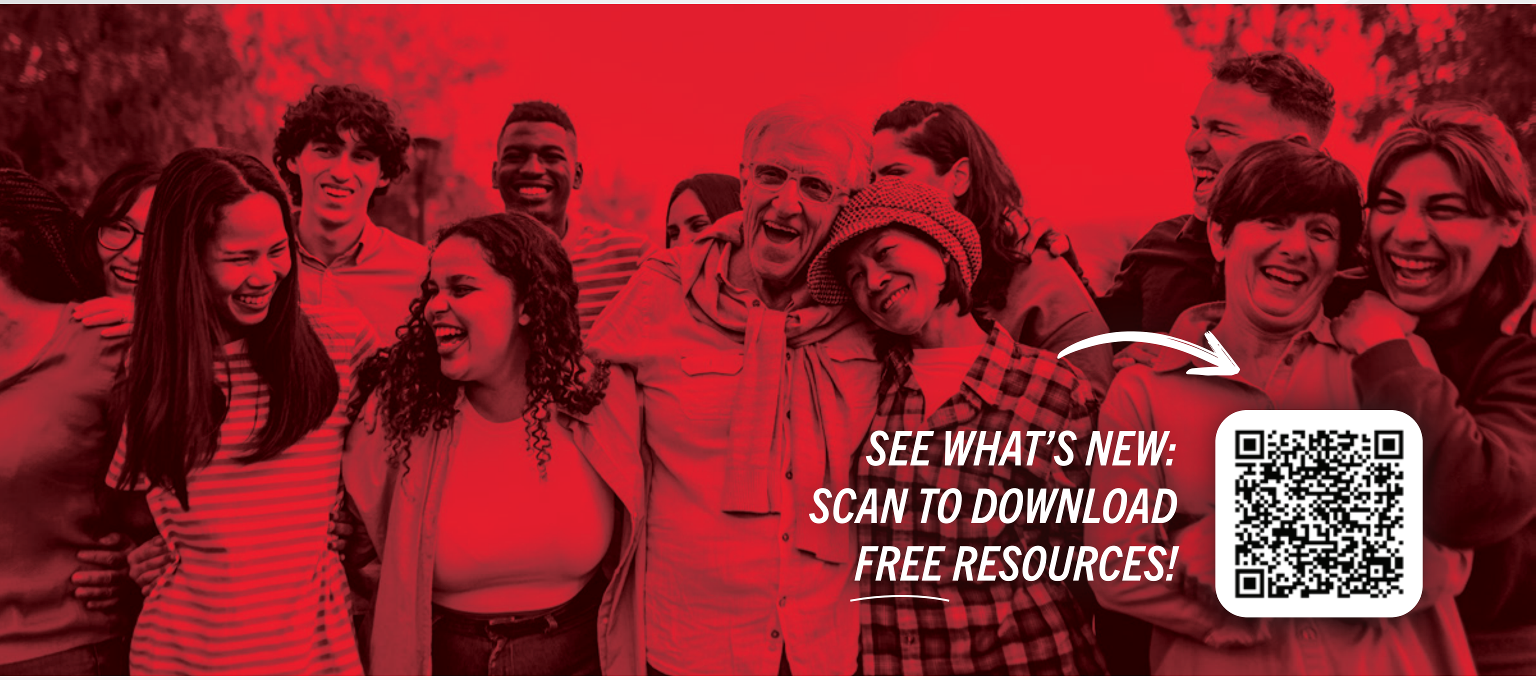
DISCIPLESHIP MINISTRIES
The United Methodist Church

LOOK INSIDE
to See What's New!

You Belong!

Rediscover the Power of Community, the Beauty of Discipleship, and the Grace that Welcomes All

www.UMCdiscipleship.org



Who is Discipleship Ministries?

Discipleship Ministries is an agency of the United Methodist Church that connects leaders with needed resourcing, training, consulting, and networking that support spiritual formation, new church development, revitalization of local churches, and materials for many denominations and United Methodists from around the world.

For more than 50 years, Discipleship Ministries has been on the journey of making disciples for Jesus Christ.

QR CODE INSTRUCTIONS

STEP 1:
Open Smart Phone Camera

STEP 2:
Scan QR Code

STEP 3:
Open in Browser

You Belong

Baptism • Holy Communion • Membership Vows

What is BELONG?

The *BELONG* series invites your church to awaken the beauty, power, and promise of Baptism, Holy Communion, and Membership Vows—not as dusty rituals, but as living, breathing means of grace that call us deeper into community with God and one another.

Whether you're Prioritizing intentional discipleship, welcoming new members, guiding the newly confirmed, teaching on the sacraments or leading a small group hungry for more, *BELONG* offers flexible, theologically rich, and beautifully designed tools that meet your church where it is.

What's Inside:

- **Foundations Guides** – Deep theological grounding for pastors, facilitators, and leaders
- **Explore Booklets** – Engaging, accessible content for groups and classes
- **Workbooks** – A place for reflection, journaling, and personal growth
- **Lesson Plans & Videos** – Easy-to-use tools for every setting
- **Unique Perspectives** – Voices from across the worldwide Church

Why It Works

BELONG lifts up the communal nature of grace. It's simple enough for seekers, rich enough for seasoned leaders, and spacious enough for those in between.

BELONG isn't just a curriculum. It's a guide for discipleship, a companion for life in the Spirit—grounded in the sacraments, shaped in community, and full of hope. Because grace is something we experience together. And it was never meant to be a solo journey. These aren't merely rites. They are means of deepening relationships. And they still have the power to shape us.

Explore the series at: UMCdiscipleship.org/YouBelong

Worship Planning

Everything You Need to Organize Your Service

Our worship planning resources provide you with helpful tools needed for an organized and inspired worship experience! You'll have access to thoughtful and effective articles, series, and podcasts that will guide you as you plan ahead.

Resources Include:

- Lectionary Calendar
- Preaching Notes
- Hymn Suggestions
- Accompaniments
- Seasons and Holidays
- And More!

SCAN THE CODE
TO LEARN MORE!

Stewardship Resources

Helping Leaders Be More Effective in the Areas of Stewardship

Discover a full list of insightful articles and helpful webinars that will guide your understanding around working with local church finances. Uncover ways to connect with your congregation and to articulate generosity as a key component of a growing, authentic disciple of Jesus Christ.

Explore Topics Around:

- Creating a Narrative Budget
- Generous Church Leadership
- Offertory Prayers
- End-of-Year Giving
- Staying on top of Your Taxes!

SCAN THE CODE
TO LEARN MORE!

Youth & Young Adult

Empowering Young People as World-Changing Disciples

Our goal is to nurture faith development, and to equip young leaders by building a network of support and providing resources that connect the diverse experiences of youth and young adults in local ministries. You'll find everything from games to downloadable lessons to coaching on how to put together a budget.

Check These Out:

- Youth Events
- Crash Courses in Youth Ministry
- The Youth Worker Collective Podcast
- Lesson Plans
- Tips for Annual Planning
- And More!

SCAN THE CODE TO LEARN MORE!

Ministry with Children

Providing a Foundational Faith Experience

Children are born with an innate sense of wonder and faith that is real and authentic. Our goal is to source and create resources to help you guide the children in your ministry toward a mature and vital faith. You'll find a full list of articles and webinars covering a range of topics as well as a Facebook group dedicated to those working in children's ministry.

Topics Include:

- Safer Sanctuaries
- Confirmation
- How to Have a Successful VBS
- Coins for Lent
- It Takes a Church to Raise a Parent
- And More!

SCAN THE CODE TO LEARN MORE!

Adult Ministry

Encouraging Growth in Holiness of Heart

Our goal is to equip congregations to help members connect with one another, learn about the faith, and deepen their relationships with Christ. Through webinars, articles, and programs that explore best practices, we hope to inspire and give a foundation that produces disciples of Jesus Christ.

Resources Include:

- Prayer Partner Project
- Making the Most of Online Small Groups
- How to Have a Courageous Conversation
- Read a Chapter a Day: Lenten Challenge
- And More!

SCAN THE CODE TO LEARN MORE!

Older Adult Ministry

Helping People of All Ages Respond to God's Many Calls on Our Lives

The vision of the Office on Aging & Older Adult Ministries is founded on the principle that ongoing faith development of midlife and older adults is critical for the transformation of the world. Asking the question, how can the church be intentional about ministry with older adults, whether in relation to their work or retirement or in the role of grandparents in the faith?

Discover Topics Such As:

- The Church's Ministry with Dementia
- Recommendations for Hiring Older Adult Staff
- Nursing Home Ministry
- Online Resources for Older Adults
- How to Have Small Groups
- And More!

SCAN THE CODE TO LEARN MORE!

Church Planting

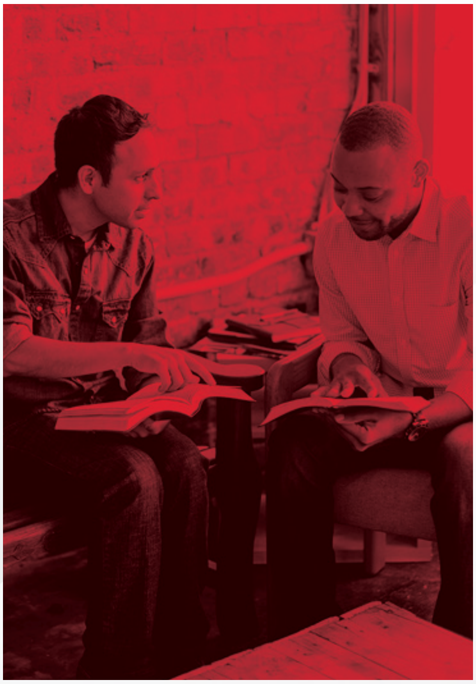
Improving the Way Your Church Ministers to the Community

Making disciples for Christ includes the crucial task of venturing into communities where no vital church exists. It also calls for healthy churches to branch out and assist in planting new ones. Path 1 is a team of leaders whose mission is to train and equip developers, conference leaders, and new church planters who will start new congregations throughout the United States and worldwide.

Check These Out:

- The Church is Changing Podcast
- Reinventing Church Planting Systems
- Global Discipleship
- Assessment Tools for Discerning a Call to Plant
- Building the Beloved Community
- And More!

SCAN THE CODE TO LEARN MORE!



Lay Ministry

Equipping Laity for Their Roles in Ministry

Lay ministry is the work of mission or ministry to which each believer is called. As Christians we are all called to this ministry or priesthood—not just clergy. Each of us has a responsibility to proclaim the Good News and reach out to others in love.

Resources Include:

- Lay Servant Ministries Catalog
- Laity Sunday Resources
- Fresh Approach to Cooperative Parishes
- A Simple Structure for Missional Effectiveness
- A Call for Sustainable Peace
- Lay Planting in Today's World Resources
- And More!

SCAN THE CODE TO LEARN MORE!

Race & Ethnicity

Discipleship Ministries is unwavering in its commitment to inclusivity and cultural diversity, actively working to create resources that cater to the unique needs of various races and ethnicities.

The Office of Hispanic/Latino Ministries, within the organization, is dedicated to equipping faith leaders with essential tools for effective work in Latino congregations, communities, and neighborhoods. Through workshops, seminars, discipleship books, and other resources, their vision is to empower self-determining Latino/Hispanic individuals.

Similarly, the Office of African American Ministries focuses on leadership formation, development, resource promotion, consultation, strategic planning, visioning, grant writing, and networking to support those serving in black ministries.

Native American ministries are enriched by resources, newsletters, information on ministry locations, and artistic expressions from the Native American community.

The Office of Korean, Asian American & Pacific Islander Ministries caters to the practical and relevant needs of the Korean, Asian, and Pacific United Methodist churches, offering ministry ideas, news, and resources tailored for each community, showcasing the organization's dedication to fostering diversity and empowerment.

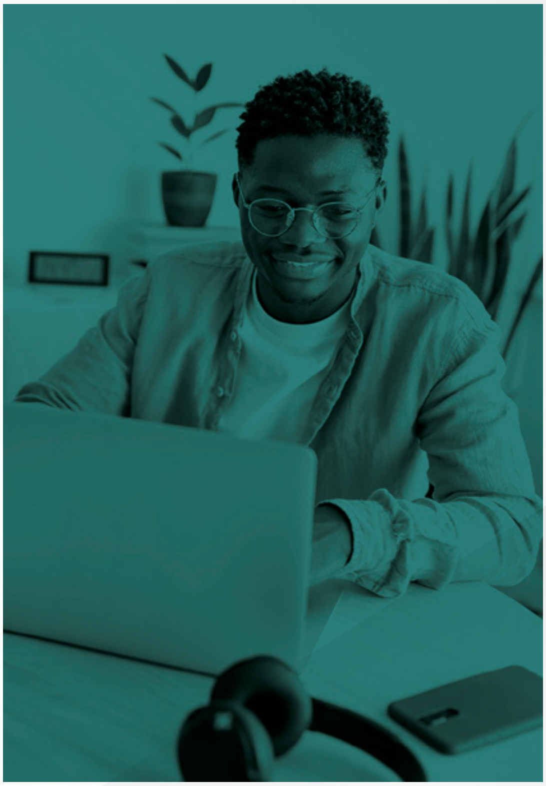
SCAN THE CODE TO LEARN MORE!

AI for Ministry

Training and Tools for Transformation

Artificial Intelligence isn't coming—it's already in our search engines, our inboxes, our classrooms, and many are concerned it will replace authentic human interaction, replace jobs or make people lazy. And while that can feel overwhelming or uncertain, we believe the invitation isn't to retreat, but to respond—faithfully and wisely.

At Discipleship Ministries, we don't think the Church should ignore AI, nor should we chase after it uncritically. We believe the faithful response is discernment. We're not using AI to keep up or to do more—we're using it to create margin for what matters most: deeper relationships, intentional discipleship, and meaningful ministry.



We call it *AI for Good*.

Our vision is simple: help local churches and ministry leaders use these tools in ways that align with their values and deepen their impact. Whether you're just curious, feeling cautious, or ready to implement AI more intentionally, we're here to walk with you—not as tech evangelists, but as fellow travelers committed to ministry that feels more human, not less.

Our team blends theological depth with hands-on expertise, offering training and tools that are clear, ethical, and aimed at humans flourishing in spiritual formation. We offer practical guidance—grounded in United Methodist Values—so you can engage technology without losing what makes your ministry feel like authentic.

Whether you're looking to relieve administrative burdens, or you're ready to implement thoughtful usage guidelines for your team, we offer trusted training, practical tools, and a spiritually grounded framework to help you move forward with clarity and confidence.

Let's explore what's possible—together, faithfully, and with hope.

What We Offer:

- Introductory and Advanced Trainings
- Podcasts & Practical Articles
- Keynote Speaking & Customized Workshops
- Help with Policy, Ethics & Best Practices

SCAN THE CODE TO LEARN MORE!

Courageous Conversations

Forming Disciples Through Difficult Dialogue

Courageous Conversations offers church leaders a guided framework for hosting structured dialogues for learning around complex topics. Rooted in God's grace and deep listening, these conversations help congregations practice being a faithful community—even in disagreement. Along the way, participants grow in core discipleship skills like listening with humility, learning from diverse perspectives, and discerning God's voice together.

Helpful Resources Include:

- Courageous Conversation booklets
- Online Teaching Series with available CEUs
- Spanish Translations
- And More!

SCAN THE CODE TO LEARN MORE!

Antiracism Discipleship

Join the Movement

Imagine a church where every disciple boldly stands against racism, builds bridges across divides, and reflects the radical love of Christ. That's the heart of Antiracism Discipleship—a growing, Spirit-led movement rooted in Wesleyan theology and powered by practical tools, biblical grounding, and a community of support. This is more than a call to awareness—it's a call to action. Together, we can dismantle racism and create inclusive communities that embody God's justice and grace.

Explore Resources & Topics Around:

- Antiracism Discipleship: An Intentional Discipleship Pathway in the Face of Systemic Racism
- Daily Prayers for Anti-Racism
- Anti-Racist Discipleship and Social Justice
- And More!

SCAN THE CODE TO LEARN MORE!

Discipleship Coaching

Deeper Discipleship, Coaching Skills, and Opportunities for Transformation

How does your church understand discipleship? How does your church disciple? Who in your congregation can partner with pastoral leadership to create transformational opportunities?

If these questions seem difficult to answer, Discipleship Coaching can make a difference in the life of your church.

Through a powerful partnership between Discipleship Ministries and Excellence in Ministry Coaching (EMC3), we're equipping leaders to deepen their impact through our Certificate in Discipleship Coaching.

No matter the size or model of your church, we believe that having a local coach to build a culture of discipleship and refine the discipleship systems and pathways that work in your context are critical. Laity, clergy, and staff can all benefit from the Discipleship Knowledge and Coaching Skills gained through our certificate. Those who complete the certificate will be equipped to partner with other leaders within their congregation to create, refine, and perfect intentional discipleship opportunities – tailored to their context.

The Certificate in Discipleship Coaching includes 12 hours of online learning and interaction, scheduled at your own pace, which blends practical training with deeper dives into skill-building and personal reflection. You'll gain the tools and confidence to support fellow church leaders develop intentional discipleship systems that fit your local context. The best part? It's built around the rhythms of real ministry while you expand your vocation in new directions.

We're not building a culture of discipleship alone. Let's grow together with intentionality and faith.

SCAN THE CODE TO LEARN MORE!

fresh expressions®
UNITED METHODIST

FRESH EXPRESSIONS UNITED METHODIST

A DISTINCTLY WESLEYAN SPIRIT-LED MOVEMENT OF NEW CHRISTIAN COMMUNITIES THAT SERVE THE PRESENT AGE.

FXUM cultivates communities of love and grace for people neglected by the church, and lean into four values for these new faith communities:

- Inclusivity
- Accessibility
- Transformation
- Connectedness

Scan the QR Code to check out our newest articles, upcoming events, and helpful webinars.

Events that Equip, Inspire, and Connect

Looking to grow your ministry, sharpen your leadership skills, or connect with others on the journey of discipleship? You're in the right place.

Discipleship Ministries hosts a full calendar of events designed to equip, inspire, and support you—wherever you are on the journey. From live webinars and interactive online teaching series to in-person gatherings and hybrid experiences, our events are made to fit your schedule and your calling.

Whether you're a pastor, lay leader, or passionate disciple, our events are crafted to meet you where you are and help you take the next faithful step. Check out our calendar and join the conversations shaping the future of discipleship.

What's Happening (and What's Ahead):

Curious about the kind of experiences we offer? Here's a taste of recent and recurring events.

- AI for Ministry – exploring how emerging tech can serve the church
- Youth 2027: The Largest Quadrennial UMC Youth Gathering
- 4EG: An Intergenerational Conference – bridging the gap, building together
- See Create Disciple – a visionary space for church leaders
- Stewardship Webinars – practical, powerful tools for generous living

  . . . and so much more.

SCAN THE CODE TO CHECK OUT OUR EVENTS CALENDAR!

LET US HELP YOUR TEAM.

We are here to help you reimagine, repurpose, revitalize your congregation and community through leadership development, resource sharing, coaching and collaboration.

MAXIMUM IMPACT
PATHWAY TO DISCIPLESHIP & REVITALIZATION

Get on board with the movement to help congregations thrive. We will help your ministry optimize its effectiveness with our 3 R strategy,

ReImagine, ReVitalize, RePurpose.

YOUNG ADULT LEADERSHIP DEVELOPMENT

SBC21 NATIONAL NETWORK OF YOUNG ADULTS

Empowering, connecting, curating and providing opportunities for young adult leaders to hear and discern their call. Let us help your young adults become lit, leaders in transformation!

SOCIAL JUSTICE TRANSFORMATION MASS INCARCERATION

NATIONAL SUMMIT on MASS Incarceration
RESTORATION, REDEMPTION, and REENTRY

The office of social justice, transformation and mass Iincarceration exists to equip, educate and help build movements to end the grind of mass incarceration and to engage local churches in cultivating congregations to become builders of social justice.

COLLABORATIVE COACHING NETWORK

CCN
COLLABORATIVE COACHING NETWORK
"Coaching Leaders For Greater Impact"

Become apart of our collaborative coaching network. Our experienced coaches will walk alongside pastors and leaders to set goals and serve as accountability partners to move the mission of your church foward.

SBC21 PARTNERSHIP OPPORTUNITIES:

Partner with us to invest In black leaders, congregations and communities to bring Revitalization, community engagement and transformation.

Rev. Dr. Michael L. Bowie, Jr.
National Director

"When the Black Church is strengthened, the denomination is stronger"!

www.SBC21.org | @SBC21
1908 Grand Avenue, Nashville, TN 37212

DISCIPLESHIP MINISTRIES
The United Methodist Church

1908 GRAND AVENUE
NASHVILLE, TN 37212
(877) 899-2780

What Are Your Ministry Interests?

Subscribe to one (or all) of our email newsletters and receive the highest quality resources to support your disciple-making process!

www.UMCdiscipleship.org

Native American Comprehensive Plan

2026 Agency Spending Plan Information Narrative

Report to the Connectional Table of the United Methodist Church

The Native American Comprehensive Plan of the United Methodist Church rejoices in the continuation of this intentional ministry among Indigenous people throughout the world. Now more than ever it is crucial for work to continue amongst that Indigenous communities of the United States and beyond After centuries of being on the receiving end of colonizing and missionizing efforts of Christianity, this plan continues to rebuild and establish healthy relationships with these two communities of Indigenous people. While it has been notated in previous years' narratives, the Native American communities of the U.S. still are working to examine the full impact of the most recent global pandemic. As Indigenous People continue to assess the full impact of the pandemic it is still vital to make mention of this in the current narrative. On the positive side, as communities have stabilized and the presence of Native Americans in the United Methodist constituency have stabilized, it is with great anticipation that we continue the programmatic work of the plan and to re-establish a sense of connectionalism between the United Methodist Church and between Native American communities beyond the realm of the Christian religion. For the past several years, it has been a priority to not only have a presence within Methodism, but also in the ecumenical community and in the interfaith community of the world. Through partnerships with entities throughout the country serving Indigenous people, such non-governmental organizations, ecumenical partners, collectives, tribal governments and other partners the Native American Comprehensive Plan has been able to establish a global presence affirming the self-determination and sovereignty of Indigenous peoples across the world.

While still facing budget deficiencies, we continue to celebrate the stability of the annual and quadrennial budgets of the national plans. This will have a profound impact on the effectiveness and planning of the work within the Native American community for the next year and beyond. The NACP is thankful that as we prepare for the new year, there is an expectation of a greater presence of the work of the Native American United Methodist Church in the

United States and world. The stability established will enhance the ability of this national plan to meet some of the needs of the Native American community, a community that is found in the presence of the Methodist Church, but also the community found beyond the walls of Christianity.

The Native American Comprehensive Plan has continued to focus on and make its priority Indigenous Languages, Indigenous Spirituality, Indigenous Women and Climate Change as foci for work surrounding the Native American churches and ministries. Each one of these areas of focus are in place due to the amount of violence they receive in the world today. If committees on Native American Ministries, annual conferences and/or local congregations do not recognize this violence on these priorities, there is an enormous risk that they too are violent to these areas of Indigenous People's lives. While financial challenges still hinder programmatic development, NACP has been able to provide leadership to museums, universities, consortiums in academia and the church in working with the Native American and International Indigenous People's constituency in these four areas over the past year. In addition, the following priority that emerged in 2021 will continue into the next year is a denominational, ecumenical and inter-faith response to the recent revelations of mass graves on sites at Residential/Boarding schools of Canada and the United States. It was identified that the denomination needed assistance in providing research to discover its historical role in the operating of boarding schools and researching the assignment of missionary entities to these schools. In addition, it was also discovered that transparency was needed as to the role of the UMC and its relationship with boarding schools.

NACP is thankful for the unified efforts of some of the denominations general agencies and celebrates the completion of the second phase of research into these boarding schools and the UMC's connection to them. As leadership in the UMC has given a report on information that was discovered they each have recommended that a Phase III needs to be implemented to engage in more extensive research. Funds are currently being allocated for this work from these agencies. In 2026, NACP will continue to sponsor appropriate webinars to share the public findings of this research to the broader Native American community and also to share the critique that was offered to the process of this "trauma informed" research. In 2026, it is hoped that a gathering of jurisdictional leaders engaging in the research will gather to share with each other findings and hopes for the future of this work.

With the onslaught of massive storms taking place in the United States, NACP continues to educate and bring attention to the climate disruption that is taking place in our world today. This will continue to be a priority in 2026 as it would be very difficult to start new faith communities only to see those communities harmed by violent storms and/or rising sea levels. All of which are impacting tribal communities today. In 2026, it is hoped that NACP will continue to be a presence at discussions and consultations around the world as corporate entities and governments strive to seize Indigenous lands and resources, as is being witnessed with the current push to develop more massive AI Data Centers.

NACP, through its leadership has provided presentations and direction to the anti-racism movements, contextual spirituality movements and contemporary Christian movements taking place across the U.S., the UMC, and the world. NACP has continued to be an enormous presence across the country as it has advocated and presented before UMC entities and secular entities about these areas of foci. It is hoped that in the upcoming quadrennium and beyond that the Native American community will continue to have a long-lasting presence in the Methodist movement.

2026 NACP Spending Plan Narrative:

<u>Goals and Priorities of The Native American Comprehensive Plan</u>

A. The first priority of NACP will be to continue to administer to the needs of the Native American constituency arising from the recent release of a government report discussing the history, presence and legacy of U.S. boarding schools. NACP will partner with Discipleship Ministries, respective general agencies, The UMC and secular entities in providing action steps in regard to the Boarding School Initiatives and the discovery of mass graves at boarding school locations. In addition, NACP will assist in the development of curriculum that can be utilized by entities within the UMC and beyond the UMC.

B. NACP will continue to work with the five other racial ethnic plans of the UMC to develop a unified response to racism that exists in society and in the denomination. The executive directors and respective boards have begun initiatives in 2020 that will carry over into the new quadrennium as each plan collectively advocates for the continued presence of each community in the Methodist structure of the future.
C. NACP will continue hosting quarterly debriefing meetings for Native American United Methodist leaders as we examine the developments of the UMC and think critically with the board about the continued work of the NACP and an intentional presence amongst our Native American communities. These conversations will focus on respective committees of Native American Ministries and jurisdictional committees on Native American Ministries.
D. NACP will continue to work with the World Council of Churches Indigenous Peoples Reference Group to develop healthy modes of ministry for the worldwide Indigenous community. In addition, NACP will assist partner entities of the WCC in educating the public and ecumenical community on perspectives of Indigenous communities world-wide concerning International Affairs, Human Rights, Status of Indigenous Women, Indigenous Languages, Indigenous Spirituality and Decolonization
E. NACP will assist in promoting the stories of need and success in ministry and society from Native American communities by utilizing a communications consultant and mainstream UMC and secular media.
F. NACP will also partner with Global Ministries to assist in the administration of Native American Ministries Sunday Fund. This initiative from 2019 is just now being implemented and will continue into 2026.
G. As the need has risen sharply in the past three years, the Native American Comprehensive Plan has been called to provide guidance in representing Indigenous People in Climate Disruption conversations held across the world. NACP will continue to

assist global movements in hopes of enhancing the voices of the international Indigenous community.

Each of these priorities are slightly different from the quadrennial goals and have been adjusted to meet the drastic changes in need of ministry and community found in Native American societies today. In addition, during scheduled listening sessions with the Native American community, further alterations to priorities of Native American ministries can be absorbed. As the financial picture is still challenging NACP will continue to seek funds from entities beyond allocated apportionments to support the programmatic work. It is planned that activities will continue to be accomplished digitally as the financial picture has caused extreme cutbacks in spending for NACP. Although no staff reductions are planned as of now, it is conceivable that this may occur in the future.

Disciplinary Mandates

A. NACP will seek active partnerships annual conferences in order to form strategic plans on continuing the work of developing healthy relationships with Native American and Indigenous communities.
B. NACP will continue providing consultation and support services to annual conferences, universities, seminaries, Native American groups and individuals engaged with working with Native American communities. Also, NACP will continue to work with the UMC as it attempts to create new and prospective Native American fellowships/churches and those working to revitalize existing Native American churches.

Staffing and Sustainability

A. Currently, staffing has not been affected by the funding issues found in the denomination but is possible in the future. NACP has worked to remove expenses that existed earlier in the quadrennium, and reduced fees paid to consultants assisting the plan. In addition, office rental expenses have been eliminated in order to meet the needs. In addition, it is hoped that for training the needs of conferences and staff, we will partner with local annual conferences and jurisdictions to assist in expenses that may be incurred. Currently, we are producing high quality videos addressing the needs in the community and importance of supporting entities such as NACP.

Challenges Faced By NACP

A. As mentioned earlier in this report the primary challenge for the entire Native American population is health and survival. As the Indigenous communities of the United States continue to recover from the pandemic, long term impacts from Covid-19 are still being assessed and financially families throughout our communities continue to have many challenges. NACP will continue to use its limited resources to assist the Native American community and leadership within the UMC to respond to needs in an intentional and theologically sound way.

Partnerships

A. NACP will seek out any and all entities to partner with to administer the goals of the plan. This will include committees on Native American ministries, jurisdictional committees on Native American ministries, annual conferences, general agencies and secular/tribal entities. NACP is currently working with Global Ministries to partner the oversight of Native American Ministries Sunday funds.
B. NACP will also partner with the Council of Bishops and the Commission on Religion and Race and its respective dismantling racism campaign.
C. NACP will also partner with the World Council of Churches and assist in the training of Indigenous leaders who are working towards addressing Ecumenical Decolonizing Movements, Climate Change, Indigenous Languages, Indigenous Spirituality, and Indigenous Women.

Please contact the Rev. Chebon Kernell if there are any questions at gkernell@umcdiscipleship.org. It is hoped that the work with our Native American constituency will continue for decades to come.

Blessings,

Rev. Chebon Kernell

Native American Comprehensive Plan

Executive Director

Native American Comprehensive Plan
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
World Service Allocation	97.3%	
	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%		
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%			**Pending ap
Retiree Health	6.5%			**Pending ap
Salaries	3.0%			
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	63.2%
Program	8.5%
Group Insurance	5.9%
Distributions and Grants - UMC	0.0%
Consultants	0.0%
	0.0%
Total	**77.6%**

New significant expense line items in Proposed Budget Yr	Total $ of New Expense
Programming - Voices	$ 20,000
	$ -
	$ -
	$ -
Total	**$ 20,000**

Name of Agency:	Native American Comprehensive Plan
President:	
Officer of Agency (signature):	
Treasurer:	Teresa A Whiten
Treasurer Signature	Teresa A Whiten
General Secretary:	Rev. Jeffrey M Campbell
General Secretary (signature):	
Date submitted:	10/9/2024

Native American Comprehensive Plan
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	$ 162,765	$ 280,013	$ 280,013	$ -	$ 282,616	$ 2,603
2 World Service On Ratio	$ -	$ -	$ -	-	$ -	-
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ 162,765**	**$ 280,013**	**$ 280,013**	**$ -**	**$ 282,616**	**$ 2,603**
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	$ -	$ 7,000	$ -	$ (7,000)	$ 20,000	20,000
425 Grants	$ -	$ -	$ -	$ -	$ -	-
430 Dividends & Interest (from operations)	$ -	$ -	$ -	$ -	$ -	-
449 Dividends & Interest (from long term investment per spending policy or plan)	$ 5,392	$ -	$ -	$ -	$ -	-
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	$ 840	$ 800	$ 200	$ (600)	$ -	(200)
480 Contra Income	$ -	$ -	$ -	$ -	$ -	-
490 Building Rental Income	$ -	$ -	$ -	$ -	$ -	-
Total Other Income	**$ 6,232**	**$ 7,800**	**$ 200**	**$ (7,600)**	**$ 20,000**	**$ 19,800**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ 23,707	(98,213)	(99,773)	(1,560)	(67,965)	31,808
611 Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ -	-	$ -	-
Total Use of Reserves	**$ 23,707**	**$ (98,213)**	**$ (99,773)**	**$ (1,560)**	**$ (67,965)**	**$ 31,808**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Detailed P & L

	2024	2025			2026	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Total Income	$ 192,704	$ 189,600	$ 180,440	$ (9,160)	$ 234,651	$ 54,211

Native American Comprehensive Plan
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
Expenditures:						
50 Distribution & Grants - UMC	$ -	$ -	$ -	$ -	$ -	$ -
51 Direct Support of Persons in Mission	$ -	$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC	$ -	$ -	$ -	$ -	$ -	-
53 Program	$ 421	$ -	$ -	$ -	$ 20,000	20,000
54 Research and Program Development	$ -	$ -	$ -	$ -	$ -	-
55 Salaries	$ 128,449	$ 130,950	$ 126,368	$ (4,582)	$ 134,873	8,505
56 Pension Expense	$ 13,935	$ 13,094	$ 12,693	$ (401)	$ 13,487	794
57 Employer's Payroll Taxes	$ 3,888	$ 3,470	$ 2,484	$ (986)	$ 3,582	1,098
58 Retiree Insurance	$ -	$ -	$ -	$ -	$ -	-
59 Group Insurance & Hospitalization	$ 9,227	$ 13,576	$ 10,523	$ (3,053)	$ 11,206	683
60 Continuing Education	$ -	$ -	$ -	$ -	$ -	-
61 Moving Expense/Other-Staff Events/Recruiting	$ -	$ -	$ -	$ -	$ -	-
62 Rent	$ 4,819	$ -	$ -	$ -	$ -	-
63 Building Management Expense	$ -	$ -	$ -	$ -	$ -	-
64 Utilities	$ -	$ -	$ -	$ -	$ -	-
65 Telephone & Internet	$ 2,722	$ -	$ 3,764	$ 3,764	$ 4,000	236
66 Postage & Freight	$ -	$ -	$ -	$ -	$ -	-
67 Printing & Duplication	$ -	$ -	$ -	$ -	$ -	-
68 Office Supplies	$ 3,680	$ -	$ -	$ -	$ -	-
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	$ -	$ -	$ -	$ -	$ 3,000	3,000
75 Depreciation Expense	$ -	$ -	$ -	$ -	$ -	-
76 Inventory Write-off	$ -	$ -	$ -	$ -	$ -	-
77 Audit Fees	$ -	$ -	$ -	$ -	$ -	-
78 Legal Fees	$ -	$ -	$ -	$ -	$ -	-
79 Consultant Fees	$ -	$ -	$ -	$ -	$ -	-
80 Independent Contractors	$ 13,500	$ 10,000	$ 12,000	$ 2,000	$ 12,000	-
81 Investment Fees	$ -	$ -	$ -	$ -	$ -	-
82 Data Processing Rental & Service	$ -	$ -	$ -	$ -	$ -	-
83 Services Rendered by Other Agencies	$ -	$ -	$ -	$ -	$ -	-
84 Meeting Expense	$ -	$ -	$ -	$ -	$ 1,000	1,000
85 Travel - Staff	$ 5,693	$ 4,110	$ 5,543	$ 1,433	$ 12,000	6,457
86 Materials for Resale	$ -	$ -	$ -	$ -	$ -	-
87 Promotional & Informational Materials	$ -	$ -	$ -	$ -	$ -	-
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, Contingency & Currency Exc fees	$ -	$ 8,100	$ -	$ (8,100)	$ 13,133	13,133
95 Gain/loss on Disposal of Assets	$ -	$ -	$ -	$ -	$ -	-
96 Computer Hardware Maintenance	$ -	$ -	$ 695	$ 695	$ -	(695)
97 Software Purchases & Support	$ -	$ -	$ -	$ -	$ -	-
98 Information Services	$ -	$ -	$ -	$ -	$ -	-
99 Clearing Account	$ -	$ -	$ -	$ -	$ -	-
100 Interdepartmental Allocation	$ 6,370	$ 6,300	$ 6,370	$ 70	$ 6,370	-
Total Expenditures	**$ 192,704**	**$ 189,600**	**$ 180,440**	**$ (9,160)**	**$ 234,651**	**$ 54,211**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
'Surplus / (Deficit) (S/B $0)	$ -	$ -	$ -	$ -	$ -	$ -

Native American Comprehensive Plan
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Native American Comprehensive Plan
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	$ 162,765	$ 280,013	$ 280,013	$ -	$ 282,616	$ 2,603
Special Sunday Offerings	$ -	$ -	$ -	$ -	$ -	$ -
Other General Funds	$ -	$ -	$ -	$ -	$ -	$ -
Other Income	$ 6,232	$ 7,800	$ 200	$ (7,600)	$ 20,000	$ 19,800
Total before Reserves	**$ 168,997**	**$ 287,813**	**$ 280,213**	**$ (7,600)**	**$ 302,616**	**$ 22,403**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ 23,707	$ (98,213)	$ (99,773)	$ (1,560)	$ (67,965)	$ 31,808
Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	**$ 192,704**	**$ 189,600**	**$ 180,440**	**$ (9,160)**	**$ 234,651**	**$ 54,211**
Expenditures:						
Distribution & Grants	$ -	$ -	$ -	$ -	$ -	$ -
Program, Research and Prog Develop.	$ 421	$ -	$ -	$ -	$ 20,000	$ 20,000
Salaries and Benefits	$ 155,499	$ 161,090	$ 152,068	$ (9,022)	$ 163,148	$ 11,080
Building Management	$ 4,819	$ -	$ -	$ -	$ -	$ -
Equip., Supplies, Postage & Printing, Teleph.	$ 6,402	$ -	$ 3,764	$ 3,764	$ 7,000	$ 3,236
Audit, Legal, Consultants & Ind. Contractors	$ 13,500	$ 10,000	$ 12,000	$ 2,000	$ 12,000	$ -
Meeting & Staff Travel	$ 5,693	$ 4,110	$ 5,543	$ 1,433	$ 13,000	$ 7,457
Promo & Info Mat'ls (resale and not)	$ -	$ -	$ -	$ -	$ -	$ -
Information Technology	$ -	$ -	$ 695	$ 695	$ -	$ (695)
Insurance & Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -	$ -
Interest and Investment Fees	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 6,370	$ 14,400	$ 6,370	$ (8,030)	$ 19,503	$ 13,133
Total Expenditures	**$ 192,704**	**$ 189,600**	**$ 180,440**	**$ (9,160)**	**$ 234,651**	**$ 54,211**
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
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
General Admin (Salary and Benefits)	$ 155,499	$ 161,090	$ 152,068	(9,022)	$ 163,148	11,080
Discipleship Ministries Partnership	$ 6,370	$ 6,300	$ 6,370	70	$ 6,370	-
Office Expense	$ 11,221	$ 8,100	$ 4,459	(3,641)	$ 7,000	2,541
Staff Travel	$ 5,693	$ 4,110	$ 5,543	1,433	$ 13,000	7,457
Programming	$ 13,921	$ 10,000	$ 12,000	2,000	$ 45,133	33,133
			$ -	$ -		$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ 192,704**	**$ 189,600**	**$ 180,440**	**$ (9,160)**	**$ 234,651**	**$ 54,211**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
none			
Total	**$0**	**$0**	**$0**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
None			
Total	**$0**	**$0**	**$0**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
None			
Total		**$0**	**$0**

Native American Comprehensive Plan
2026 General Agency Spending Plans
Contractor Details

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Various	staff to support NACP ifor the initiatives outlined in the plan	12,000	13500
Total		**$12,000**	**$13,500**

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 separately. 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 separately. 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 separately. 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 2024	Budget 2025	Forecast 2025	Budget 2026
Total Net Assets	**$ 145,408**	**$ 232,693**	**$ 245,181**	**$ 313,146**
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**	$ 145,408	$ 232,693	$ 245,181	$ 313,146
Total Unrestricted Net Assets	**$ 145,408**	**$ 232,693**	**$ 245,181**	**$ 313,146**
Assets not readily convertible to cash - See **Worksheet A**	$ -	$ -	$ -	$ -
Available Unrestricted Net Assets	**$ 145,408**	**$ 232,693**	**$ 245,181**	**$ 313,146**

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 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	$ -	$ -	$ -	$ -
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		$ -	$ -	$ -

Native American Comprehensive Plan
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds

Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Fund Information: 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		**$ -**	**$ -**	**$ -**			
<u>Anticipated Changes in Net Assets:</u>							
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

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		$ -	$ -	$ -		

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

Board Designated Funds					Designation Information		
Fund Category	**Actual 2024**	**Budget 2025**	**Forecast 2025**	**Budget 2026**	**Purpose of Funds**	**Year Initially Designated**	**Year Expected to be Fully Utilized**
Designation 1 - Please Describe	$ -	$ -	$ -	$ -			
Designation 2- Please Describe	$ -	$ -	$ -	$ -			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
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	**$ -**	**$ -**	**$ -**	**$ -**			
Change In Board Designated Funds		$ -	**$ -**	**$ -**			

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

Native American Comprehensive Plan
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	**$ 145,408**	$ 232,693	**$ 245,181**	**$ 313,146**
Change in Unrestricted Funds-Increase/(Decrease)		$ 98,213	**$ 99,773**	**$ 67,965**

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ 98,213	$ 99,773	$ 67,965
Change in Unrestricted Funds		**$ 98,213**	**$ 99,773**	**$ 67,965**
Check Figure		$ -	$ -	$ -

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	$ 299,719	$ 515,623	$ 515,623	$ -	$ 520,416	$ 4,793
2 World Service On Ratio	$ -	$ -	$ -	-	$ -	-
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ 299,719**	**$ 515,623**	**$ 515,623**	**$ -**	**$ 520,416**	**$ 4,793**
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	$ 90,688	$ 75,000	$ -	$ (75,000)	$ 100,000	100,000
425 Grants	$ -	$ -	$ -	$ -	$ -	-
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	$ 121,963	$ 75,000	$ 60,975	$ (14,025)	$ 60,000	(975)
480 Contra Income	$ -	$ -	$ -	$ -	$ -	-
490 Building Rental Income	$ -	$ -	$ -	$ -	$ -	-
Total Other Income	**$ 212,651**	**$ 150,000**	**$ 60,975**	**$ (89,025)**	**$ 160,000**	**$ 99,025**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ 30,000	(5,000)	(127,903)	(122,903)	(0)	127,902
611 Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ -	-	$ -	-
Total Use of Reserves	**$ 30,000**	**$ (5,000)**	**$ (127,903)**	**$ (122,903)**	**$ (0)**	**$ 127,902**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Total Income	**$ 542,370**	**$ 660,623**	**$ 448,695**	**$ (211,928)**	**$ 680,416**	**$ 231,720**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Detailed P & L

	2024	2025			2026	
Revenue / Expense Items	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC	$ -	$ -	$ -	$ -	$ 17,620	$ 17,620
51 Direct Support of Persons in Mission	$ -	$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC	$ -	$ -	$ -	$ -	$ -	-
53 Program	$ 197,030	$ 195,837	$ 155,618	$ (40,219)	$ 209,052	53,434
54 Research and Program Development	$ 10,539	$ 5,000	$ 4,175	$ (825)	$ 5,000	825
55 Salaries	$ 181,434	$ 191,363	$ 185,389	$ (5,974)	$ 191,123	5,734
56 Pension Expense	$ 23,545	$ 20,621	$ 22,071	$ 1,450	$ 19,122	(2,949)
57 Employer's Payroll Taxes	$ 902	$ -	$ (902)	$ (902)	$ -	902
58 Retiree Insurance	$ -	$ -	$ -	$ -	$ -	-
59 Group Insurance & Hospitalization	$ 37,760	$ 38,362	$ 42,035	$ 3,673	$ 44,764	2,729
60 Continuing Education	$ -	$ -	$ 418	$ 418	$ 1,000	582
61 Moving Expense/Other-Staff Events/Recruiting	$ -	$ -	$ -	$ -	$ -	-
62 Rent	$ 5,000	$ 12,000	$ 500	$ (11,500)	$ -	(500)
63 Building Management Expense	$ -	$ -	$ -	$ -	$ -	-
64 Utilities	$ -	$ -	$ -	$ -	$ -	-
65 Telephone & Internet	$ 1,773	$ 8,250	$ 1,641	$ (6,609)	$ 1,890	249
66 Postage & Freight	$ 1,150	$ 2,500	$ 200	$ (2,300)	$ 1,500	1,300
67 Printing & Duplication	$ 2,250	$ 5,000	$ 300	$ (4,700)	$ 2,500	2,200
68 Office Supplies	$ 391	$ 500	$ 1,500	$ 1,000	$ 2,014	514
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	$ 31	$ -	$ -	$ -	$ 2,500	2,500
75 Depreciation Expense	$ -	$ -	$ -	$ -	$ -	-
76 Inventory Write-off	$ -	$ -	$ -	$ -	$ -	-
77 Audit Fees	$ -	$ -	$ -	$ -	$ -	-
78 Legal Fees	$ -	$ -	$ -	$ -	$ -	-
79 Consultant Fees	$ -	$ -	$ -	$ -	$ -	-
80 Independent Contractors	$ 10,707	$ 130,000	$ -	$ (130,000)	$ 125,569	125,569
81 Investment Fees	$ -	$ -	$ -	$ -	$ -	-
82 Data Processing Rental & Service	$ -	$ -	$ -	$ -	$ -	-
83 Services Rendered by Other Agencies	$ -	$ -	$ -	$ -	$ -	-
84 Meeting Expense	$ -	$ -	$ -	$ -	$ -	-
85 Travel - Staff	$ 55,458	$ 32,000	$ 20,500	$ (11,500)	$ 40,700	20,200
86 Materials for Resale	$ -	$ -	$ -	$ -	$ -	-
87 Promotional & Informational Materials	$ 623	$ 5,000	$ 500	$ (4,500)	$ 1,000	500
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, Contingency & Currency Exc fees	$ 229	$ 1,500	$ 1,200	$ (300)	$ 1,512	312
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	$ 12,690	$ 13,550	$ 860	$ 13,550	-
Total Expenditures	**$ 542,370**	**$ 660,623**	**$ 448,695**	**$ (211,928)**	**$ 680,416**	**$ 231,720**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
'Surplus / (Deficit) (S/B $0)	$ (0)	$ -	$ -	$ -	$ -	$ -

Strengthening the Black Church for the 21st Century
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
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Name of Agency:	Strengthening the Black Church for the 21st Century
President:	
Officer of Agency (signature):	
Treasurer:	Teresa A Whiten
Treasurer Signature	Teresa A Whiten
General Secretary:	Rev Jeffrey M Campbell
General Secretary (signature):	
Date submitted:	

Strengthening the Black Church for the 21st Century
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
World Service funding	76.5%	Now a fixed charge
Program Income	8.8%	Dependent upon participants
Contributions	14.7%	Dependent upon givers
	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		
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%			**Pending ap
Retiree Health	3.5%			**Pending ap
Salaries	3.0%			
Other	0.0%			

Investment Assumptions		Agency Comment
Rate of Return on LT investments	0.0%	NA
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	0.0%
Program	0.0%
Group Insurance	0.0%
Distributions and Grants - UMC	0.0%
Consultants	0.0%
	0.0%
Total	**0.0%**

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

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Summary P & L

	2024		2025				2026					
Revenue / Expenditures	**Actual (Audit)**		**Budget**		**Forecast**		**Difference**		**Budget**		**Vs. 2025 Forecast**	
Revenue:												
Apportioned Funds	$	299,719	$	515,623	$	515,623	$	-	$	520,416	$	4,793
Special Sunday Offerings	$	-	$	-	$	-	$	-	$	-	$	-
Other General Funds	$	-	$	-	$	-	$	-	$	-	$	-
Other Income	$	212,651	$	150,000	$	60,975	$	(89,025)	$	160,000	$	99,025
Total before Reserves	**$**	**512,370**	**$**	**665,623**	**$**	**576,598**	**$**	**(89,025)**	**$**	**680,416**	**$**	**103,818**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$	30,000	$	(5,000)	$	(127,903)	$	(122,903)	$	(0)	$	127,902
Temporarily Restricted (Increase to)/Use of reserves	$	-	$	-	$	-	$	-	$	-	$	-
Total Revenue	**$**	**542,370**	**$**	**660,623**	**$**	**448,695**	**$**	**(211,928)**	**$**	**680,416**	**$**	**231,720**
Expenditures:												
Distribution & Grants	$	-	$	-	$	-	$	-	$	17,620	$	17,620
Program, Research and Prog Develop.	$	207,569	$	200,837	$	159,793	$	(41,044)	$	214,052	$	54,259
Salaries and Benefits	$	243,641	$	250,346	$	249,011	$	(1,335)	$	256,009	$	6,997
Building Management	$	5,000	$	12,000	$	500	$	(11,500)	$	-	$	(500)
Equip., Supplies, Postage & Printing, Teleph.	$	5,595	$	16,250	$	3,641	$	(12,609)	$	10,404	$	6,763
Audit, Legal, Consultants & Ind. Contractors	$	10,707	$	130,000	$	-	$	(130,000)	$	125,569	$	125,569
Meeting & Staff Travel	$	55,458	$	32,000	$	20,500	$	(11,500)	$	40,700	$	20,200
Promo & Info Mat'ls (resale and not)	$	623	$	5,000	$	500	$	(4,500)	$	1,000	$	500
Information Technology	$	-	$	-	$	-	$	-	$	-	$	-
Insurance & Taxes	$	-	$	-	$	-	$	-	$	-	$	-
Depreciation	$	-	$	-	$	-	$	-	$	-	$	-
Interest and Investment Fees	$	-	$	-	$	-	$	-	$	-	$	-
All Other	$	13,779	$	14,190	$	14,750	$	560	$	15,062	$	312
Total Expenditures	**$**	**542,370**	**$**	**660,623**	**$**	**448,695**	**$**	**(211,928)**	**$**	**680,416**	**$**	**231,720**
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)	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
General Admin (Salary and Benefits)	$ 243,641	$ 250,346	$ 249,011	(1,335)	$ 256,009	6,998
Discipleship Ministries Partnership	$ 13,550	$ 12,690	$ 13,550	860	$ 13,550	-
Programming	$ 274,584	$ 369,337	$ 181,993	(187,344)	$ 400,453	218,460
Office Expense	$ 10,595	$ 28,250	$ 4,141	(24,109)	$ 10,404	6,263
Program 5	$ -	$ -	$ -	-	$ -	-
Program 6	$ -	$ -	$ -	-	$ -	-
Program 7	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ 542,370**	**$ 660,623**	**$ 448,695**	**$ (211,928)**	**$ 680,416**	**$ 231,721**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Program SBC21 is working to obtain resources through grants	17620		
Total	**$17,620**	**$0**	**$0**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
None			
Total	**$0**	**$0**	**$0**

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Total		$0	$0

Strengthening the Black Church for the 21st Century
2026 General Agency Spending Plans
Contractor Details

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Miscellaneous Contractors	Office Administrator and social justice, coaching, technology	0	10,707
Total		**$0**	**$10,707**

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.

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 2024	Budget 2025	Forecast 2025	Budget 2026
Total Net Assets	**$ 1,683**	**$ -**	**$ 129,586**	**$ 129,586**
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**	$ 1,683	$ -	$ 129,586	$ 129,586
Total Unrestricted Net Assets	**$ 1,683**	**$ -**	**$ 129,586**	**$ 129,586**
Assets not readily convertible to cash - See **Worksheet A**	$ -	$ -	$ -	$ -
Available Unrestricted Net Assets	**$ 1,683**	**$ -**	**$ 129,586**	**$ 129,586**

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 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	$ -	$ -	$ -	$ -
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		$ -	$ -	$ -

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 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		$ -	$ -	$ -			

Strengthening the Black Church for the 21st Century
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		$ -	$ -	$ -		

Strengthening the Black Church for the 21st Century
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 - Please Describe	$ -	$ -	$ -	$ -			
Designation 2- Please Describe	$ -	$ -	$ -	$ -			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
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	**$ -**	**$ -**	**$ -**	**$ -**			
Change In Board Designated Funds		$ -	**$ -**	**$ -**			

Anticipated Changes in Board Designated	*Enter New Deisgnations as positive numbers*						
Anticipated New Designations							
Designation 1 - Please Describe	$ -	$ -	$ -	$ -			
Designation 2- Please Describe	$ -	$ -	$ -	$ -			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
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 - Please Describe	$ -	$ -	$ -	$ -			
Designation 2- Please Describe	$ -	$ -	$ -	$ -			
Designation 3 - Please Describe	$ -	$ -	$ -	$ -			
Designation 4 - Please Describe	$ -	$ -	$ -	$ -			
Designation 5 - Please Describe	$ -	$ -	$ -	$ -			
Designation 6 - Please Describe	$ -	$ -	$ -	$ -			
Designation 7 - Please Describe	$ -	$ -	$ -	$ -			
Designation 8- Please Describe	$ -	$ -	$ -	$ -			
Designation 9 - Please Describe	$ -	$ -	$ -	$ -			
Designation 10- Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Use of Funds		**$ -**	**$ -**	**$ -**			
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 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated) Funds	**$ 1,683**	$ -	**$ 129,586**	**$ 129,586**
Change in Unrestricted Funds-Increase/(Decrease)		$ 5,000	**$ 127,903**	**$ 0**

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ 5,000	$ 127,903	$ 0
Change in Unrestricted Funds		**$ 5,000**	**$ 127,903**	**$ 0**
Check Figure		$ -	$ -	$ -