

2026 Spending Plan Narrative

CT/GCFA

Introduction

As stated in the 2020/2024 *Book of Discipline*, the General Board of Church and Society (Church and Society/GBCS) is to offer forthright witness and action on human well-being, justice, peace, and the integrity of creation. Showing personal, social, and civic righteousness is the work entrusted to the GBCS for ministry at every level of The United Methodist Church (§1002, 1004).

GBCS equips United Methodists with skills and resources, advocates for policy change, and builds capacity among United Methodists to create change in communities.

We recognize ongoing challenges impacting local communities including:

- the rise of authoritarianism and increased religious nationalism;
- mass immigration raids and attacks on inclusion, diversity, equity, and accessibility in public life;
- a broad dismantling of climate protections;
- continuing war and human rights abuses in Ukraine, the Korean Peninsula, the Middle East, the Democratic Republic of Congo, and the Philippines among other areas around the world.

Facing these realities, GBCS priority issue areas include peace with justice, health, poverty, climate, and immigration/migration through a racial justice lens.

These issue areas are demonstrated throughout our Programs and Initiatives.

I. Priorities, Programs/Initiatives, Outcomes

The Board is in the process of developing a strategic framework shepherded by the GBCS Board of Directors. The framework will align the needs of the world that we have identified, our role, our values, and our resources to support the change we seek in the world for the next two to three years.

The Board will be taking action in the Fall Board Meeting to affirm the strategy's focus areas. We anticipate that GBCS will be committed to:

- advocating for peace and justice through policy change and public witness,

- mobilizing the connectional system for shared ministries,
- providing resources and educational opportunities for justice seekers in the United Methodist Church,
- supporting grassroots organizing and capacity building to build power for change together.

A. Advocating for Peace and Justice

The Board supports United Methodists engaging in public witness and advocacy on issues of social concern.

2025 Outcomes

- Bishop Julius Trimble, General Secretary of GBCS, engaged in public witness:
 - o **For a moral U.S. budget** on the steps of the U.S. Capitol steps alongside U.S. Senators and leaders of the Circle of Protection and other coalition partners.
 - o **For robust environmental legislation and policies** with coalition partner Creation Justice Ministries.
 - o **Prayed for nuclear abolition** alongside peace advocates.
 - o **Issued a strong statement calling for people of faith to pray, stand in solidarity, and protest the actions of the current U.S. administration** against immigrant communities.
- **Grace over Greed Campaign** - United Methodists advocated with U.S. decision makers for reducing excessive military spending and to protect social safety nets for the most vulnerable of our communities.
- **Record number of Messages to Decision Makers** - United Methodists sent a record **50,248** messages to U.S. federal decision makers, nearly twice the number sent in 2024.
- **International Committee on Human Rights in the Philippines (ICHRP) International Observer Mission** - Staff were part of the mission to monitor the elections, and approve and promote the final report of the observers, while protecting the identity and safety of the observers traveling to the country.
- **Hosted High-level religious leaders from the DRC** – GBCS hosted a delegation from the DRC to meet with decision makers in Washington, D.C. regarding peace in the DRC.
- **“Young Adult Peace Pilgrimage,”** - In partnership with Global Ministries of the UMC, the Methodist Church of Korea, and the World Methodist Council, staff engaged more than 40

young adults from 15 countries across 6 continents, including all United Methodist seminaries in the United States, on Church and Society justice ministry, focused on peacebuilding in Korea.

- Through **our United Nations and International Affairs office** in New York, Rev. Dr. Liberato Bautista provided leadership on the Conference of Non-Governmental Organizations in Consultative Relationship with the United Nations (CoNGO), a group made up of over 50 organizations around the world. Nearly 500 people gathered in-person and online for the 11th Annual Symposium on the Role of Religion and Faith-Based Organizations in International Affairs.
- **Global Climate Reparations** - Staff in partnership with Taproot Earth advocated for Global Climate Reparations. This was continuing work begun in 2024 with the 2024 GCR Governance Assembly in Kenya, where frontline leaders developed a working statement around Global Climate Reparations and a global strategy for action.
- **Maternal and Global Health** - Staff has been building relationships with Conferences and organizations for addressing maternal and global health.

Looking Ahead

For 2026, GBCS anticipates continued attention to supporting United Methodist public witness and advocacy aligned with the Social Principles for the flourishing of God's people and God's planet. Partners including UWF and global health organizations will be working to raise awareness and advocate for gender and health justice. GBCS staff will continue monitoring conflicts across the world, calling on nuclear abolition, seeking peace, and promoting human rights. We anticipate the same rate of messages sent by United Methodists to decision makers necessitating robust programing for U.S. federal legislative policy change.

B. Connectional System Mobilization

Church and Society seeks to enhance United Methodist understanding and global involvement in relational, diverse, and contextually relevant ministries aimed at justice and peace.

2025 Activities and Outcomes

- **Philippines Central Conference -UMC and GBCS Co-Programming Agreement** - Church and Society and the Philippines Central Conference developed a Co-Programming Agreement for implementation in 2026.
- **Africa University's Institute for Peace, Leadership and Governance MOU** – A Memorandum of Understanding with Africa University was signed, and the organizations are developing shared priorities and programs for 2026.
- **Church and Society Chairs and Coordinators Advisory Team Initiative** - Church and Society is working with an Advisory Team of Church and Society chairs and coordinators representing all five U.S. jurisdictions. By the end of 2025, the Advisory Team will be equipped with resources, tools, and skills to build strong advocacy teams in their respective jurisdictions and conferences.
- **Annual Conference Engagement** - More than 20 Annual Conferences utilized Church and Society resources for Annual Conference sessions. Bishop Julius Trimble, the General Secretary of GBCS, alongside staff engaged with four conferences in person during Annual Conference season.

Looking Ahead

The partnerships forged with the Philippines Central Conference and Africa University in 2025 will be more fully implemented in 2026, and we anticipate increased programming and staff engagement with both partners for 2026. Out of the Church and Society Chairs and Coordinators Advisory Team efforts, we look forward to learning how the Advisory Team will strengthen and support peace and justice conference teams as they implement what they learned in 2025. GBCS and UMCOM are working to develop a communications plan for connecting with communicators across the globe more effectively as well as raising the visibility of GBCS during Annual Conference sessions for 2026.

C. Education and Narrative Change

Church and Society provides skills and resources for United Methodists to engage social concerns grounded in the United Methodist Social Principles and other social teachings of the Church.

2025 Activities and Outcomes

- **Social Principles Guide booklet released** - in partnership with Cokesbury the Social Principles guide booklet was updated and is now available through Cokesbury's website.



CHURCH & SOCIETY

The United Methodist Church

Living FAITH Seeking JUSTICE Pursuing PEACE

- **Contextual Social Principles Educational Resources Mini-Grants** - issued seven awards for developing contextualized Social Principles educational resources in Mozambique, Tanzania, Democratic Republic of Congo, Nigeria, Uganda, and the Philippines
- **New Educational resources** including a youth lectionary curriculum, a bible study on gun violence prevention, and the launch of the “Justice Takes Courage” podcast.
- **Immigration Resources** - Included a new Bible Study resource on U.S. immigration “Called to Journey, Called to Welcome,”; a guide for migrant accompaniment; and a Justice Takes Courage podcast episode on U.S. immigration with GBCS staff. Church and Society co-sponsored interagency webinars on immigration and birthright citizenship.
- **Ethnic Young Adult Internship Relunched** - A theological student served as the chaplain alongside four interns. Two Africa University students were able to participate remotely while those residing in the U.S. lived in community in Washington, D.C. The program developed critical skills for interns while connecting faith with justice work.
- **Seminar Program** - Supported over 17 groups and 300 participants through the seminar program in Washington D.C to resist false narratives about systemic injustices while also learning new skills for change.
- **Pages for Progress Series** - offered 3 sessions of a book study series on a timely issue and accompanying resource guide, engaged 126 participants from across 40 states addressing issues of historical state violence, hunger, and theology of empire.
- **Art & Artifacts in the Farm Worker Movement Exhibit** – In partnership with the National Farmworker Ministry, Church and Society hosted an exhibit at the United Methodist Building focused on the history and resilience of the farmworker movement.
- **1864 Sand Creek Massacre Exhibit** - In partnership with GCORR, History Colorado, and Cheyenne and Arapaho tribal elders, Church and Society will host an exhibit in November 2025 at the United Methodist Building raising awareness and education on the Sand Creek Massacre. The Sand Creek Responses Team of the United Methodist Church, special guests, and elders of the Arapaho and Cheyenne tribes will be present.

Looking Ahead

Offering seminars and resources for education and changing harmful narratives will continue to be a priority in 2026. The 2026 Global Young People’s Convocation in partnership with Discipleship Ministries is anticipated to be an opportunity to deepen relationships with young people across the connection. Church and Society is excited to offer the EYA program for the summer 2026, building on

what we learned from this year's successes and opportunities. The Contextual Education Social principles educational resources will be shared on the Church and Society website. The completed resources will be offered in Kiswahili, French, Hausa, Portuguese, English, and Lusoga. Continued efforts of addressing the harm of Methodist participation in the 1864 Sand Creek Massacre are contingent on the ongoing relationship with the Arapaho and Cheyenne tribes impacted.

D. Grassroots Organizing Support and Capacity Building

The Board supports grassroots movements and building capacity in the connection, providing grant monies, online resources, and in-person trainings to build power in local communities.

2025 Outcomes and Activities

- **Grassroots Organizing Trainings** - Staff offered grassroots organizing trainings for caucus groups, seminar groups, and other faith leaders throughout the year. In October, staff member Rev. Laura Kigweba, director of grassroots organizing, is leading a two-day national faith-based grassroots organizing training to further equip leaders on how to build power for change.
- **Peace with Justice, Ethnic Local Church and Human Relations Day Grants** - Church and Society will be approving a round of grants through the 3 streams – Peace with Justice, Ethnic Local Church, and Human Relations Day. These grants are awarded in the Fall 2025 for 2026 programs across the connection. The programs that are funded build capacity with young people, local churches, and communities addressing violence, addiction, housing, among others.

Looking Ahead

As the 2025 national grassroots organizing training is the first led by the GBCS grassroots organizing department since the pandemic, we look forward to supporting participants in their application of the skills and networks developed at the training.. The impact of awardees from the grants cycle will also be assessed through narrative reports completed in 2026.

E. Monitoring and Evaluation

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

In 2025, staff developed a working group to intentionally plan for engagement with Conference Leadership. The plan has begun to be implemented and will be more fully implemented in 2026.

Quarterly reports to leadership and staff reflect how programming and activities meet the goals and priorities of the organization. The Missional Impact Committee of the Board receives regular updates on the ministries of the organization.

II. Staffing

Mindful of budget realities and forecasts, Church and Society has maintained staffing aligned with position responsibilities and portfolios, and explored new partnerships while remaining faithful to our core mandates and responsive to emerging needs. GBCS continues a partnership with GCFA for human resource support, and, in 2025 shared a position with Texas Impact, a statewide ecumenical organization, to support state and federal advocacy. Church and Society anticipates continuing to align staffing and priorities to maximize resources and capacity. Our diverse staff serve the mission of GBCS with utmost dedication even amid a polarized and strained geopolitical landscape.

Staffing Table

	Female		Male		Non-Binary	
	2024	2025	2024	2025	2024	2025
White	4	3	1	1	1	1
Hispanic						
Latino						
Black	5	5	3	3		
Native/Hawaiian/Other Pacific Islander						
Asian	2	2	1	1	1	1
American Indian/Alaskan Native						

Two or more races						
Totals	11	10	5	5	2	2

III. Financial Sustainability

The Operating Reserve is primarily intended to support the agency's ongoing operations, anticipated future needs, and emergency situations. While its primary purpose is operational continuity, any unrestricted funds held in reserve may also be used for capital expenditures or non-recurring operational needs, provided such uses are aligned with approved budgets.

The General Board of Church and Society strives to maintain a minimum Operating Reserve equivalent to three months of operating expenses. This is calculated based on the average of the actual operating expenditures from the two most recent full financial years, excluding unrealized gains or losses on investments.

Should the Operating Reserve fall below this minimum threshold, management and the Board will develop a long-term plan to restore the reserve to the required level.

- **2025 Forecast**
 - **Average of two preceding years' operating expenses:** \$5,856,871
 - **Minimum required reserve (3 months):** \$1,464,218
 - **Unrestricted Undesignated Reserve Balance:** \$3,677,290
 - **Over minimum reserve requirement:** \$2,213,072
- **2026 Budget**
 - **Average of two preceding years' operating expenses:** \$6,068,908
 - **Minimum required reserve (3 months):** \$1,517,227
 - **Unrestricted Undesignated Reserve Balance:** \$3,080,914
 - **Over minimum reserve requirement:** \$1,563,687

We celebrate the support of the General Church to further GBCS' ministries of justice and peace. GBCS Board of Directors monitor and manage long-term financial planning. Church and Society's development advisory committee and the Board of Directors continue to cultivate relationships and identify emerging partnerships to increase support for the mission and mandate of the agency.

IV. Partnerships

As noted above under Section One, Part B. “Connectional System Mobilization,” Church and Society is focused on developing partnerships that strengthen a connectionalism that is both contextually relevant and builds relationships that further peace and justice.

- Partnership with GCFA for shared services,
- Providing staff support for national plans, racial/ethnic caucuses and issue-based networks of United Methodists
- Supporting the interagency Just and Equitable Net Zero coalition led by GBGM,
- Serving on the AI interagency team led by Discipleship Ministries
- Partnerships with Global Ministries, GCORR, United Methodist Immigration Task Force (UMITF), MARCHA, Council of Bishops, United Women in Faith, Discipleship Ministries enable strong and sustained efforts in addressing immigration and global migration.
- Accessioning archival materials with The General Commission on Archives and History and collaborating on promoting the United Methodist Building as a United Methodist Heritage Landmark.
- Producing relevant, timely, and accurate information for the UMC on issues of social concern. In partnership with UMCOM’s websites.
- Developing the Advocacy Hub Website, in partnership with the Council of Bishops and with UMC, provides a collaborative UMC website portal for social justice content that will benefit the entire United Methodist Church, representing all UMC agencies, conferences and regions.

Church and Society understands that there is no progress apart from partnership. A persistent approach to partnership results in progress toward peace and justice.

General Board of Church and Society
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
Building Rental Income	41.5%	
Realized and Unrealized Investment Gains/Loss	33.1%	
World Service Income on Ratio	15.6%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

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

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	80.0%		
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%		3% COLA for all staff plus increase for a certain positions to reflect expanded responsibilities resulting from position consolidation and organizational alignment in 2023 and 2024
Retiree Health	6.5%		
Salaries	3.0%		
Other	0.0%		

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Investment Assumptions		Agency Comment
Rate of Return on LT investments	10.0%	Based on the most recent performance report from our investment advisory team, Mercer
		A 1% point varriance is not expected to significantly impact long-term projections, based on the optimistic assumption of favorabel investment market conditions in the coming year.
Impact of each 1 Percentage point variance	\$ 2,300,000	

Capital Expenditures	Amount	Agency Comment
Tenant improvement allowance	\$ 76,050	
Equip-heat pumps, boilers	\$ 382,000	
Skylight replacement design work	\$ 25,000	
Exploratory demo of singular window for future full window replacement (2028)	\$ 40,000	
Concrete work in parking lot	\$ 75,000	
Computer replacement	\$ 5,000	
Total	\$ 603,050	

		GCFA Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	5.5%		

Change in Staff Headcount	-	Comments:	No change
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	33.6%
Program	3.0%
Group Insurance	3.8%
Distributions and Grants - UMC	2.2%
Consultants	3.3%
	0.0%
Total	45.9%

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

Name of Agency:	General Board of Church and Society
President:	Allision Mark
Officer of Agency (signature):	
Treasurer:	Leigh Ann Gong
Treasurer Signature	
General Secretary:	Bishop Julius C. Trimble
General Secretary (signature):	
Date submitted:	9/19/2025

General Board of Church and Society
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	\$ 1,671,402	\$ 967,544	\$ 1,105,765	138,221	\$ 1,116,042	10,278
3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
Total Apportioned Funds	\$ 1,671,402	\$ 967,544	\$ 1,105,765	\$ 138,221	\$ 1,116,042	\$ 10,278
Special Sunday Offerings:						
9 Human Relations Sunday	\$ 22,239	\$ 20,000	\$ 22,300	\$ 2,300	\$ 22,714	\$ 414
10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	-
11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	-
12 World Communion Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
13 Peace with Justice Sunday	\$ 109,331	\$ 92,000	\$ 101,000	\$ 9,000	\$ 100,141	(859)
14 Native American Ministries Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Special Sunday Offerings	\$ 131,569	\$ 112,000	\$ 123,300	\$ 11,300	\$ 122,855	\$ (445)
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	\$ 18,692	\$ 10,000	\$ 18,000	\$ 8,000	\$ 16,000	\$ (2,000)
410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	-
420 Special Gifts/Contributions	\$ 139,323	\$ 158,000	\$ 141,100	\$ (16,900)	\$ 141,100	-
425 Grants	\$ 22,365	\$ -	\$ -	\$ -	\$ -	-
430 Dividends & Interest (from operations)	\$ 63,899	\$ 40,000	\$ 44,000	\$ 4,000	\$ 36,000	(8,000)
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)	\$ 2,312,286	\$ 1,754,272	\$ 2,365,000	\$ 610,728	\$ 2,365,000	-
458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
459 Receipts from Other Agencies	\$ 30,439	\$ 30,000	\$ 31,000	\$ 1,000	\$ 31,110	110
460 Benefit Trust Income	\$ 265,035	\$ 327,500	\$ 331,664	\$ 4,164	\$ 350,000	18,336
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ 3,462	\$ 10,000	\$ 1,837	\$ (8,163)	\$ 2,500	663
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ 2,709,419	\$ 2,747,097	\$ 2,784,667	\$ 37,570	\$ 2,960,298	175,631
Total Other Income	\$ 5,564,921	\$ 5,076,869	\$ 5,717,268	\$ 640,399	\$ 5,902,008	\$ 184,740
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (1,302,263)	(270,544)	(990,784)	(720,240)	(673,711)	317,073
611 Temporarily Restricted (Increase to)/Use of reserves	\$ (137,077)	\$ 43,908	\$ (170,360)	(214,268)	\$ (114,567)	55,793
Total Use of Reserves	\$ (1,439,340)	\$ (226,636)	\$ (1,161,144)	\$ (934,508)	\$ (788,278)	\$ 372,866

General Board of Church and Society
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	\$ 5,928,552	\$ 5,929,777	\$ 5,785,189	\$ (144,588)	\$ 6,352,627	\$ 567,439

**General Board of Church and Society
2026 General Agency Spending Plans
Detailed P & L**

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 107,000	\$ 118,000	\$ 118,000	\$ -	\$ 121,500	\$ 3,500
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ 11,850	\$ 19,000	\$ 19,000	\$ -	\$ 15,500	(3,500)
53 Program	\$ 57,646	\$ 117,566	\$ 144,425	\$ 26,859	\$ 192,000	47,575
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 1,974,095	\$ 2,044,412	\$ 2,022,708	\$ (21,704)	\$ 2,136,146	113,437
56 Pension Expense	\$ 189,078	\$ 180,381	\$ 198,985	\$ 18,604	\$ 101,962	(97,023)
57 Employer's Payroll Taxes	\$ 106,404	\$ 103,016	\$ 102,915	\$ (101)	\$ 186,474	83,559
58 Retiree Insurance	\$ 27,423	\$ 55,000	\$ 35,000	\$ (20,000)	\$ 35,000	-
59 Group Insurance & Hospitalization	\$ 137,382	\$ 170,342	\$ 133,891	\$ (36,451)	\$ 242,218	108,327
60 Continuing Education	\$ 963	\$ 14,000	\$ 6,000	\$ (8,000)	\$ 32,000	26,000
61 Moving Expense/Other-Staff Events/Recruiting	\$ -	\$ -	\$ -	\$ -	\$ -	-
62 Rent	\$ 68,143	\$ 75,929	\$ 74,483	\$ (1,446)	\$ 69,728	(4,755)
63 Building Management Expense	\$ 84,879	\$ 85,539	\$ 85,539	\$ (0)	\$ 88,105	2,566
64 Utilities	\$ 261,873	\$ 282,800	\$ 285,000	\$ 2,200	\$ 293,121	8,121
65 Telephone & Internet	\$ 65,191	\$ 66,758	\$ 64,470	\$ (2,288)	\$ 71,526	7,057
66 Postage & Freight	\$ 9,956	\$ 5,200	\$ 4,500	\$ (700)	\$ 6,690	2,190
67 Printing & Duplication	\$ 7,528	\$ 4,240	\$ 4,500	\$ 260	\$ 5,400	900
68 Office Supplies	\$ 14,285	\$ 10,250	\$ 7,850	\$ (2,400)	\$ 13,515	5,665
69 Dues & Subscriptions	\$ 97,528	\$ 85,000	\$ 58,419	\$ (26,581)	\$ 65,167	6,748
70 Equipment (items not capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	-
71 Equipment & Software Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
72 Equipment Leasing	\$ 14,489	\$ 4,640	\$ 9,280	\$ 4,640	\$ 4,848	(4,432)
73 Building Repair/Maint/Leasehold Imp	\$ 814,661	\$ 718,715	\$ 743,439	\$ 24,724	\$ 745,946	2,507
74 Other Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
75 Depreciation Expense	\$ 833,147	\$ 939,190	\$ 910,460	\$ (28,730)	\$ 949,000	38,540
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
78 Legal Fees	\$ 6,894	\$ 40,000	\$ 10,000	\$ (30,000)	\$ 114,100	104,100
79 Consultant Fees	\$ 263,818	\$ 228,697	\$ 255,488	\$ 26,791	\$ 211,099	(44,389)
80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	-
81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
83 Services Rendered by Other Agencies	\$ 30,439	\$ 30,000	\$ 31,000	\$ 1,000	\$ 31,110	110
84 Meeting Expense	\$ 316,254	\$ 120,000	\$ 82,000	\$ (38,000)	\$ 180,000	98,000
85 Travel - Staff	\$ 81,151	\$ 81,000	\$ 76,500	\$ (4,500)	\$ 103,000	26,500
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials	\$ 115,769	\$ 101,929	\$ 87,789	\$ (14,140)	\$ 100,929	13,139
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ 90,274	\$ 96,000	\$ 105,085	\$ 9,085	\$ 112,153	7,068
90 Special Promotion	\$ 80,015	\$ 82,793	\$ 84,850	\$ 2,057	\$ 85,000	150
91 Taxes	\$ 21,900	\$ 25,833	\$ 7,563	\$ (18,270)	\$ 19,292	11,729
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	\$ 38,517	\$ 23,547	\$ 16,050	\$ (7,497)	\$ 20,100	4,050
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
97 Software Purchases & Support	\$ -	\$ -	\$ -	\$ -	\$ -	-
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 5,928,552	\$ 5,929,777	\$ 5,785,189	\$ (144,588)	\$ 6,352,627	\$ 567,439

General Board of Church and Society
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	\$ -	\$ -	\$ 0	\$ -	\$ (0)

General Board of Church and Society
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Board of Church and Society
2026 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue:						
Apportioned Funds	\$ 1,671,402	\$ 967,544	\$ 1,105,765	\$ 138,221	\$ 1,116,042	\$ 10,278
Special Sunday Offerings	\$ 131,569	\$ 112,000	\$ 123,300	\$ 11,300	\$ 122,855	\$ (445)
Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 5,564,921	\$ 5,076,869	\$ 5,717,268	\$ 640,399	\$ 5,902,008	\$ 184,740
Total before Reserves	\$ 7,367,892	\$ 6,156,413	\$ 6,946,333	\$ 789,920	\$ 7,140,905	\$ 194,573
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (1,302,263)	\$ (270,544)	\$ (990,784)	\$ (720,240)	\$ (673,711)	\$ 317,073
Temporarily Restricted (Increase to)/Use of reserves	\$ (137,077)	\$ 43,908	\$ (170,360)	\$ (214,268)	\$ (114,567)	\$ 55,793
Total Revenue	\$ 5,928,552	\$ 5,929,777	\$ 5,785,189	\$ (144,588)	\$ 6,352,627	\$ 567,439
Expenditures:						
Distribution & Grants	\$ 118,850	\$ 137,000	\$ 137,000	\$ -	\$ 137,000	\$ -
Program, Research and Prog Develop.	\$ 57,646	\$ 117,566	\$ 144,425	\$ 26,859	\$ 192,000	\$ 47,575
Salaries and Benefits	\$ 2,435,346	\$ 2,567,151	\$ 2,499,499	\$ (67,652)	\$ 2,733,799	\$ 234,300
Building Management	\$ 1,229,556	\$ 1,162,983	\$ 1,188,461	\$ 25,478	\$ 1,196,899	\$ 8,439
Equip., Supplies, Postage & Printing, Teleph.	\$ 208,975	\$ 176,088	\$ 149,018	\$ (27,070)	\$ 167,146	\$ 18,128
Audit, Legal, Consultants & Ind. Contractors	\$ 270,712	\$ 268,697	\$ 265,488	\$ (3,209)	\$ 325,199	\$ 59,711
Meeting & Staff Travel	\$ 397,405	\$ 201,000	\$ 158,500	\$ (42,500)	\$ 283,000	\$ 124,500
Promo & Info Mat'ls (resale and not)	\$ 195,784	\$ 184,722	\$ 172,640	\$ (12,082)	\$ 185,929	\$ 13,289
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance & Taxes	\$ 112,174	\$ 121,833	\$ 112,648	\$ (9,185)	\$ 131,445	\$ 18,798
Depreciation	\$ 833,147	\$ 939,190	\$ 910,460	\$ (28,730)	\$ 949,000	\$ 38,540
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 68,956	\$ 53,547	\$ 47,050	\$ (6,497)	\$ 51,210	\$ 4,160
Total Expenditures	\$ 5,928,552	\$ 5,929,777	\$ 5,785,189	\$ (144,588)	\$ 6,352,627	\$ 567,439
Net Income (S/B \$0)	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ (0)
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Building Rental

Revenue

Expenses

Property Management

Repairs & Maintenance

Depreciation

Total Expenses

Net Revenue

Capital Expenditure

GBCS BUILDING NET ASSETS

Temp Restricted - Building Accumulated Gains/(Loss)

Beginning Balance:

Increase to/ (Use of reserves):

Restriction accomplished (released to GBCS Operating): *

Ending Balance:

Board-designated - for Building Maintenance

Beginning Balance:

Increase to/ (Use of reserves) - Capital expenditure:

Increase to/ (Use of reserves) - Reserve funding based on depreciation:

Ending Balance:

Permanently Restricted - Building Endowment Investment - for General Use

Beginning Balance:

Increase to/ (Use of reserves)

Ending Balance:

Permanently Restricted - Building Corpus (Real Property - Illiquid)

Beginning Balance:

Increase to/ (Use of reserves)

Ending Balance:

Board-designated - Building Improvement (current book value - Illiquid)

Beginning Balance:

Increase to/ (Use of reserves) - Capital asset purchases
Increase to/ (Use of reserves) - Depreciation
Ending Balance:

Note:

- * Restriction accomplished (released to GBCS Operating):
 - Rental property activities are part of GBCS operations. We calculate the shortfall from operations that could be offset using net income from these activities.
- Assumptions:
- 1) If the operating loss exceeds net earnings from rental property, then assume all net earnings generated in that year will be fully appropriated to offset the shortfall.
 - 2) If operating income is generated, no rental property earnings will be appropriated in that year. All net earnings from rental property will remain with donor restriction until appropriated in a future year.
 - 3) If the operating loss does not exceed net rental earnings, then only the amount needed to offset the shortfall will be appropriated in that year. Any remaining earnings will stay with donor restriction until appropriated in a future year.

BUILDING RENTAL INCOME RELEASE

Building Rental Income
Building Rental Expense
Net Earnings on Rental Property
Operating Income Excluding Investment and Rental Property Activities
Total Revenue
Less/Plus: Investment Returns
Less Rental Income
GBCS Operating Revenue
Subtract:
Core Program Expenses
General Administration Expenses
Add back: Fundraising Expenses
Operating Income (Loss)

Building Rental Income released to GBCS Operating:

2024	2025			2026	
Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
\$ 2,709,419	\$ 2,747,097	\$ 2,784,667	\$ 37,570	\$ 2,960,298	\$ 175,631
\$ 842,333	\$ 874,842	\$ 818,180	\$ (56,662)	\$ 926,344	\$ 108,164
\$ 549,753	\$ 461,164	\$ 511,106	\$ 49,942	\$ 491,889	\$ (19,217)
\$ 833,147	\$ 939,190	\$ 910,460	\$ (28,730)	\$ 949,000	\$ 38,540
\$ 2,225,234	\$ 2,275,197	\$ 2,239,746	\$ (35,451)	\$ 2,367,233	\$ 127,487
\$ 484,185	\$ 471,900	\$ 544,921	\$ 73,021	\$ 593,065	\$ 48,144
\$ 829,063	\$ 931,624	\$ 1,548,381	\$ 616,757	\$ 603,050	\$ (945,331)

2024 Audit	2025 Budget	2025 Forecast	2026 Budget
-	-	-	-
484,185	471,900	544,921	593,065
(484,185)	(471,900)	(544,921)	(593,065)
-	-	-	-
2,708,994	1,968,270	2,713,079	2,075,158
(829,063)	(931,624)	(1,548,381)	(603,050)
833,147	939,190	910,460	949,000
2,713,079	1,975,836	2,075,158	2,421,108
3,286,602	3,286,602	3,286,602	3,286,602
-	-	-	-
3,286,602	3,286,602	3,286,602	3,286,602
1,116,417	1,116,417	1,116,417	1,116,417
-	-	-	-
1,116,417	1,116,417	1,116,417	1,116,417
5,974,187	6,709,865	5,970,103	6,608,024

829,063	931,624	1,548,381	603,050
(833,147)	(939,190)	(910,460)	(949,000)
5,970,103	6,702,299	6,608,024	6,262,074

SE SCHEDULE			
2024 Audit	2025 Budget	2025 Forecast	2026 Budget
2,709,419	2,747,097	2,784,667	2,960,298
(2,225,234)	(2,275,197)	(2,239,746)	(2,367,233)
484,185	471,900	544,921	593,065
7,367,896	6,156,413	6,946,333	7,140,905
(2,312,289)	(1,754,272)	(2,365,000)	(2,365,000)
(2,709,419)	(2,747,097)	(2,784,667)	(2,960,298)
2,346,188	1,655,044	1,796,666	1,815,607
(2,202,826)	(3,271,630)	(2,175,860)	(2,401,106)
(927,278)	(1,188,916)	(666,173)	(796,032)
123,947	115,806	107,108	160,094
(659,969)	(2,689,695)	(938,259)	(1,221,438)
484,185	471,900	544,921	593,065

% 2026(B) vs 2025(B)	% 2026(B) vs 2025(F)	% 2026(B) vs 2024(A)
8%	6%	9%
6%	13%	10%
7%	-4%	-11%
1%	4%	14%
4%	6%	6%
26%	9%	22%
-35%	-61%	-27%

**General Board of Church and Society
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 Secretary Office	\$ 556,525	\$ 529,040	\$ 513,771	(15,269)	\$ 550,901	37,130
Advocate for Justice	\$ -	\$ 5,000	\$ 45,206	40,206	\$ -	(45,206)
Civil Human Rights	\$ 173,221	\$ 191,694	\$ 189,951	(1,742)	\$ 177,771	(12,181)
Communications	\$ 354,506	\$ 400,546	\$ 389,298	(11,248)	\$ 421,765	32,468
Economic, Health & Gender Justice	\$ 193,754	\$ 196,584	\$ 188,039	(8,545)	\$ 187,109	(930)
Education and Engagement	\$ 283,858	\$ 312,891	\$ 315,909	3,018	\$ 394,359	78,450
Emerging Issues	\$ -	\$ -	\$ 15,000	15,000	\$ -	(15,000)
Enviromental Justice	\$ 102,392	\$ 25,000	\$ 26,500	1,500	\$ 75,353	48,853
Ethnic Local Church Grants	\$ 30,000	\$ 30,000	\$ 32,000	2,000	\$ 32,000	-
Fundraising and Development	\$ 123,947	\$ 115,806	\$ 107,108	(8,698)	\$ 160,094	52,985
General Administration	\$ 1,165,784	\$ 1,075,409	\$ 968,861	(106,548)	\$ 1,212,633	243,772
Grassroot Organizing	\$ 184,851	\$ 192,033	\$ 189,086	(2,948)	\$ 182,679	(6,407)
Human Relations Grants	\$ 37,000	\$ 42,000	\$ 42,000	-	\$ 40,000	(2,000)
Intern Program	\$ 4,033	\$ 18,200	\$ 26,225	8,025	\$ 43,500	17,275
Migration & Immigration	\$ 798	\$ 22,366	\$ 1,000	(21,366)	\$ 1,000	-
Peace with Justice	\$ 217,220	\$ 229,477	\$ 222,555	(6,922)	\$ 219,553	(3,003)
Rental Assistant	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Property Management	\$ 2,225,234	\$ 2,275,197	\$ 2,239,746	\$ (35,451)	\$ 2,367,233	\$ 127,487
United Nations & International Affairs	\$ 274,930	\$ 268,533	\$ 272,933	\$ 4,400	\$ 286,679	\$ 13,745
	\$ -					
Total Spending	\$ 5,928,552	\$ 5,929,777	\$ 5,785,189	\$ (144,588)	\$ 6,352,628	\$ 567,439

**General Board of Church and Society
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
To be determined	121,500		
To be determined		113,500	
Reconciling Ministries Network		1,500	
Black Methodists for Church Renewal Inc		1,000	
General Commission on Archives & History of the UMC		1,000	
Nexus Ministry		500	
Methodists Associated representing cause of Hispanic Americans		500	
Crossroads united methodist church			3,000
Broad street umc			3,000
Faith fort wayne umc			3,000
South west philippines annual conference the united methodist ch			4,000
United methodist church eastern kenya			4,000
Wema health foundation			3,000
Central congo conference			4,000
First tongan united methodist fellowship			3,000
Adonai's mercy house			2,000
Africa university - umc			3,000
Circle and ciphers			2,000
Kapatiran-kaunlaran foundation			2,500
Manila episcopal area			2,500
Nabulahala united methodist church			4,000
Riverfront ministries			2,000
Trinity united methodist church			2,000
The united covenant union			2,000
Brentwoord united methodist church			2,500
Tulsa metropolitan ministry			2,000
Central congo conference			2,500
Central congo conference			2,500
First united methodist church			2,000
Indiana conference			2,000
Chatsworth west umc			3,500
Common table			2,000
New york state council of churches, inc.			2,000
National association of filipino-american umc			500
Mindanao philippines annual conference mindanao central east dis			3,000
Dayspring united methodist church			2,000
Episcopal region of eastern congo			2,000
Echo des filles			2,500
Nairobi district			2,500
Central congo conference/district kongo			2,000
United methodist youth of the east congo episcopal area			2,000
Région épiscopale du congo est			2,000
Actions chretiennes pour l'enfrance			3,000
Église méthodiste unie au congo est			2,000
District ecclésiastique de beni			2,000
Cmuce/fonds			3,000
District eccles			2,000

Black clergy women of umc			500
General commission on religion and race			1,000
Iowa annual conference umc			5,000
Total	\$121,500	\$118,000	\$107,000

**General Board of Church and Society
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC**

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
To be determined	15,500		
Community Anti-Drug Coalitions		500	
To be determined		18,500	
Us climate action network			450
Us against alzheimers			500
Stop predatory gambling foundation			400
Pathways to promise			500
National farm worker ministry			1,000
National consumers league			500
Jubilee usa network			1,000
Coalition on human needs			500
Churches for middle east peace			1,000
Community anti-drug coalitions of america			500
Church World Service			5,000
Faith & Politics			500
Total	\$15,500	\$19,000	\$11,850

**General Board of Church and Society
2026 General Agency Spending Plans
Consultant Fees Details**

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
C3 Solutions	I.T. support	41,945	
GCFA	HR and Accounts Payable Support	51,740	
Jodel Pascual	Communications support	1,548	
KFORCE Inc	Temporary staff	28,020	
Linda Bloom	Communications support	500	
Reed Gains	Communications support	100	
Radian Media Collaborative LLC	Video production	500	
Samaritan Protective Services Inc	Security guard service for building events	3,183	
SNI Companies Corp	Temporary staff - front desk coverage	2,562	
Stacy Kleber Jensen	Web page design	2,750	
Stout & Teague Professional services	Various professional services related to building management	18,041	
TX Impact	Consultant - the Environmental Justice Program work	25,000	
Threespot Media Inc	Communications Support	14,298	
To be determined		65,302	
C3 Solutions LLC	I.T. support		49,390
Drachler & Associates	Communications counsel-General Secretary election		2,000
Focus Fundraising Inc	Fundraising strategy development		3,575
GCFA	HR and Accounts Payable Support		78,082
Julius C. Trimble	Pre-hire consulting		2,184
KFORCE Inc	Temporary staff		4,200
Mark Harrison	Program consultation - PWJ		600
Radian Media Collaborative LLC	Video production		9,100
Raftelis Financial Consultants Inc	General Secretary Search		13,183
Samaritan Protective Services Inc	Security guard service for building events		2,430
SNI Companies Corp	Temporary staff - front desk coverage		5,608
Stacy Kleber Jensen	Web page design		3,656
Stout & Teague Professional services	Various professional services related to building management		17,241
Susan Henry-Crowe	Transition consulting		22,080
TX Impact	Consultant - the Environmental Justice Program work		25,008
Threespot Media Inc	Communications Support		16,676
Toyomi Yoshida	Staff transitional support		8,805
Total		\$255,488	\$263,818

General Board of Church and Society 2026 General Agency Spending Plans Contractor Details

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
C3 Solutions	I.T. support	41,945	
GCFA	HR and Accounts Payable Support	51,740	
Jodel Pascual	Communications support	1,548	
KFORCE Inc	Temporary staff	28,020	
Linda Bloom	Communications support	500	
Reed Gains	Communications support	100	
Radian Media Collaborative LLC	Video production	500	
Samaritan Protective Services Inc	Security guard service for building events	3,183	
SNI Companies Corp	Temporary staff - front desk coverage	2,562	
Stacy Kleber Jensen	Web page design	2,750	
Stout & Teague Professional services	Various professional services related to building management	18,041	
TX Impact	Consultant - the Environmental Justice Program work	25,000	
Threespot Media Inc	Communications Support	14,298	
To be determined		65,302	
C3 Solutions LLC	I.T. support		49,390
Drachler & Associates	Communications counsel-General Secretary election		2,000
Focus Fundraising Inc	Fundraising strategy development		3,575
GCFA	HR and Accounts Payable Support		78,082
Julius C. Trimble	Pre-hire consulting		2,184
KFORCE Inc	Temporary staff		4,200
Mark Harrison	Program consultation - PWJ		600
Radian Media Collaborative LLC	Video production		9,100
Raftelis Financial Consultants Inc	General Secretary Search		13,183
Samaritan Protective Services Inc	Security guard service for building events		2,430
SNI Companies Corp	Temporary staff - front desk coverage		5,608
Stacy Kleber Jensen	Web page design		3,656
Stout & Teague Professional services	Various professional services related to building management		17,241
Susan Henry-Crowe	Transition consulting		22,080
TX Impact	Consultant - the Environmental Justice Program work		25,008
Threespot Media Inc	Communications Support		16,676
Toyomi Yoshida	Staff transitional support		8,805
Total		\$255,488	\$263,818

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

Purpose
The purpose of this tool is to be an information gathering tool to provide information to the General Council on Finance & Administration regarding the reserves (i.e., Net Assets) held by each agency of the United Methodist Church.

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

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

Summary of Net Assets / Reserves

Type of Reserve	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Total Net Assets	\$ 31,796,230	\$ 31,384,613	\$ 32,957,373	\$ 33,745,651
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 1,889,851	\$ 1,766,158	\$ 1,956,944	\$ 2,070,411
Permanently Restricted Funds - See Worksheet C	\$ 4,778,339	\$ 4,777,187	\$ 4,881,606	\$ 4,882,706
Total Restricted Net Assets	\$ 6,668,190	\$ 6,543,345	\$ 6,838,550	\$ 6,953,116
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 21,243,160	\$ 21,632,248	\$ 22,441,534	\$ 23,711,621
Unrestricted Undesignated - See Worksheet E	\$ 3,884,880	\$ 3,209,020	\$ 3,677,290	\$ 3,080,914
Total Unrestricted Net Assets	\$ 25,128,040	\$ 24,841,268	\$ 26,118,824	\$ 26,792,535
Assets not readily convertible to cash - See Worksheet A	\$ 5,970,103	\$ 6,702,299	\$ 6,608,024	\$ 6,262,074
Available Unrestricted Net Assets	\$ 19,157,937	\$ 18,138,969	\$ 19,510,800	\$ 20,530,461

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

Assets Not Readily Convertible to Cash

Type of Asset (net of depreciation)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Assets	\$ 5,970,103	\$ 6,702,299	\$ 6,608,024	\$ 6,262,074
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 5,970,103	\$ 6,702,299	\$ 6,608,024	\$ 6,262,074
Change in Assets Not Readily Convertible to Cash		\$ (7,566)	\$ 637,921	\$ (345,950)

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	\$ 829,071	\$ 931,624	\$ 1,548,381	\$ 603,050
Fixed Asset Depreciation	\$ (833,147)	\$ (939,190)	\$ (910,460)	\$ (949,000)
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		\$ (7,566)	\$ 637,921	\$ (345,950)
Check Figures		\$ -	\$ -	\$ -

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

Temporarily Restricted Funds					Fund Information		
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Advocates for Justice	\$ 45,206	\$ 40,206	\$ -	\$ -	From Wendland Foundation for all social justice issues	12/18/2020	Until the reserve is depleted
Building Investment Accumulated Gains (Loss)	\$ 525,457	\$ 11,060	\$ 706,390	\$ 887,323	Support ethnic local churches programs per the donor's will	10/1/2021	Spending plan is being developed
ELC Endowment Accumulated Gains (Loss)	\$ 8,295	\$ 601,853	\$ 11,599	\$ 14,904	Support the mission and ministry of the GBCS per the trust agreement	5/18/1905	Determined by the spending policy
Global Immigration & Migration Crisis	\$ 156,597	\$ 135,031	\$ 155,597	\$ 154,597	Support the advocacy and organizing work of the church on immigration issues	Unsure	Determined by Immigration Task Force Committee
Human Relations Day Sunday Offering	\$ 64,510	\$ 37,274	\$ 44,810	\$ 27,524	Support all human right concerns	6/14/1905	Until the reserve is depleted
Louis & Hugh Moore Population	\$ 834,827	\$ 687,077	\$ 734,488	\$ 624,538	Support all Women's concerns	5/24/1905	Until the reserve is depleted
National Hispanic Plan Ministry	\$ 47,955	\$ 47,955	\$ 47,455	\$ 46,955	GBCS' Emerging Young Adult Leadership Program (collaboration between GBGM &	7/19/2020	Until the reserve is depleted
Social Justice Endowment Accumulated Gains (Loss)	\$ 207,004	\$ 205,701	\$ 256,605	\$ 305,540	Support the mission and ministry of the GBCS per the trust agreement	5/18/2006	Determined by the spending policy
Susan Henry-Crowe Endowment-Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ 9,030	To honor retired General Secretary's Legacy	5/31/2023	Determined by the spending policy
Total Temporarily Restricted Net Assets	\$ 1,889,851	\$ 1,766,158	\$ 1,956,944	\$ 2,070,411			
Change in Temporarily Restricted Net Assets		\$ (43,908)	\$ 67,093	\$ 113,467			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Advocates for Justice	\$ -	\$ -	\$ -	\$ -			
Building Investment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Global Immigration & Migration Crisis	\$ -	\$ -	\$ -	\$ -			
Human Relations Day Sunday Offering	\$ -	\$ 20,000	\$ 22,300	\$ 22,714			
Louis & Hugh Moore Population	\$ -	\$ -	\$ -	\$ -			
National Hispanic Plan Ministry	\$ -	\$ -	\$ -	\$ -			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Susan Henry-Crowe Endowment-Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Advocates for Justice	\$ -	\$ -	\$ -	\$ -			
Building Investment Accumulated Gains (Loss)	\$ -	\$ 289,136	\$ 345,263	\$ 345,263			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ 3,692	\$ 6,306	\$ 6,306			
Global Immigration & Migration Crisis	\$ -	\$ -	\$ -	\$ -			
Human Relations Day Sunday Offering	\$ -	\$ -	\$ -	\$ -			
Louis & Hugh Moore Population	\$ -	\$ 73,363	\$ 87,700	\$ 77,159			
National Hispanic Plan Ministry	\$ -	\$ -	\$ -	\$ -			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ 40,580	\$ 65,000	\$ 65,000			
Susan Henry-Crowe Endowment-Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ 10,733			
Anticipated Use of Funds:							
Advocates for Justice	\$ -	\$ (5,000)	\$ (45,206)	\$ -			
Building Investment Accumulated Gains (Loss)	\$ -	\$ (164,330)	\$ (164,330)	\$ (164,330)			
ELC Endowment Accumulated Gains (Loss)	\$ -	\$ -	\$ (3,001)	\$ (3,001)			
Global Immigration & Migration Crisis	\$ -	\$ (22,366)	\$ (1,000)	\$ (1,000)			
Human Relations Day Sunday Offering	\$ -	\$ (42,000)	\$ (42,000)	\$ (40,000)			
Louis & Hugh Moore Population	\$ -	\$ (221,584)	\$ (188,039)	\$ (187,109)			
National Hispanic Plan Ministry	\$ -	\$ -	\$ (500)	\$ (500)			
Social Justice Endowment Accumulated Gains (Loss)	\$ -	\$ (15,399)	\$ (15,399)	\$ (16,065)			
Susan Henry-Crowe Endowment-Accumulated Gains (Loss)	\$ -	\$ -	\$ -	\$ (1,703)			
Change in Temporarily Restricted Net Assets		\$ (43,908)	\$ 67,093	\$ 113,467			
Check Figures		\$ -	\$ -	\$ 0			

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

Permanently Restricted Funds					Fund Information	
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Purpose of Assets	Year Received
Building Endowment Investment-For general use	\$ 3,286,602	\$ 3,286,602	\$ 3,286,602	\$ 3,286,602	Held into perpetuity per 1965 Building Endowment Trust agreement	1965
Building - Real Property	\$ 1,116,417	\$ 1,116,417	\$ 1,116,417	\$ 1,116,417	Buildings on Capitol Hill	1965
Social Justice Endowment Principal	\$ 315,295	\$ 314,143	\$ 316,395	\$ 317,495	Permanently restricted per Social Justice Endowment enabling resolution	2006
Ethnic Local Churches (ELC) Principal	\$ 60,025	\$ 60,025	\$ 60,025	\$ 60,025	Permanently restricted per ELC enabling resolution	2020
Susan Henry-Crowe Endowment Principal	\$ -	\$ -	\$ 102,167	\$ 102,167	Permanently restricted per SHC enabling resolution (established May 2023)	2025
Total Permanently Restricted Net Assets	\$ 4,778,339	\$ 4,777,187	\$ 4,881,606	\$ 4,882,706		
Change in Permanently Restricted Net Assets		\$ -	\$ 103,267	\$ 1,100		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
Building Endowment Investment-For general use		\$ -	\$ -	\$ -		
Building - Real Property		\$ -	\$ -	\$ -		
Social Justice Endowment Principal		\$ -	\$ 1,100	\$ 1,100		
Ethnic Local Churches (ELC) Principal		\$ -	\$ -	\$ -		
Susan Henry-Crowe Endowment Principal		\$ -	\$ 102,167	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
Building Endowment Investment-For general use	\$ -	\$ -	\$ -	\$ -		
Building - Real Property	\$ -	\$ -	\$ -	\$ -		
Social Justice Endowment Principal	\$ -	\$ -	\$ -	\$ -		
Ethnic Local Churches (ELC) Principal	\$ -	\$ -	\$ -	\$ -		
Susan Henry-Crowe Endowment Principal	\$ -	\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
Building Endowment Investment-For general use	\$ -	\$ -	\$ -	\$ -		
Building - Real Property	\$ -	\$ -	\$ -	\$ -		
Social Justice Endowment Principal	\$ -	\$ -	\$ -	\$ -		
Ethnic Local Churches (ELC) Principal	\$ -	\$ -	\$ -	\$ -		
Susan Henry-Crowe Endowment Principal	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ 103,267	\$ 1,100		
Check Figure		\$ -	\$ (0)	\$ -		

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

Board Designated Funds

					Designation Information		
Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Purpose of Funds	Year Initially Designated	Year Expected to be Fully Utilized
Board-designated Investment Endowment	\$ 12,227,877	\$ 12,622,005	\$ 13,258,360	\$ 14,528,447	To generate income to support GBCS missions and ministry	1965	Board determined
Board-designated for programs	\$ 332,109	\$ 332,109	\$ 500,000	\$ 500,000	To fund unforeseeable program issues	Prior to 2000	Board determined
Fixed Assets Reserves	\$ 5,970,103	\$ 6,702,298	\$ 6,608,024	\$ 6,262,074	Net depreciated cost of equipment, building renovation, and leasehold improvement	1965	Illiquid
Board-designated for building maintenance	\$ 2,713,071	\$ 1,975,836	\$ 2,075,150	\$ 2,421,100	Appropriated from operations based on depreciation for future capital expenditures	Prior to 2000	Board determined
	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ 21,243,160	\$ 21,632,248	\$ 22,441,534	\$ 23,711,621			
Change In Board Designated Funds		\$ 800,622	\$ 1,198,374	\$ 1,270,087			

Anticipated Changes in Board Designated Assets:	Enter New Designations as positive numbers						
Anticipated New Designations							
Board-designated Investment Endowment	\$ -	\$ 1,347,502	\$ 1,575,674	\$ 1,860,539			
Board-designated for programs	\$ -	\$ -	\$ 182,891	\$ -			
Fixed Assets Reserves	\$ -	\$ 931,624	\$ 637,921	\$ (345,950)			
Board-designated for building maintenance	\$ -	\$ -	\$ -	\$ -			
0	\$ -	\$ -	\$ -	\$ -			
Total New Designations		\$ 2,279,126	\$ 2,396,485	\$ 1,514,589			
Anticipated Use of Funds:	Enter Use of Funds as negative numbers						
Board-designated Investment Endowment	\$ -	\$ (546,880)	\$ (545,191)	\$ (590,452)			
Board-designated for programs	\$ -	\$ -	\$ (15,000)	\$ -			
Fixed Assets Reserves	\$ -	\$ -	\$ -	\$ -			
Board-designated for building maintenance	\$ -	\$ (931,624)	\$ (637,921)	\$ 345,950			
	\$ -	\$ -	\$ -	\$ -			
Total Board Designated	\$ -	\$ (1,478,504)	\$ (1,198,112)	\$ (244,502)			
Change In Board Designated Funds		\$ 800,622	\$ 1,198,374	\$ 1,270,087			
Check Figure		\$ -	\$ -	\$ 0			

General Board of Church and Society
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	\$ 3,884,880	\$ 3,209,020	\$ 3,677,290	\$ 3,080,914
Change in Unrestricted Funds-Increase/(Decrease)		\$ (530,078)	\$ (207,590)	\$ (596,376)

Anticipated Changes in Net Assets:				
Anticipated New Board Designations of Assets				
Increase / (Use) of Unrestricted Net Assets		\$ (530,078)	\$ (207,590)	\$ (596,376)
Change in Unrestricted Funds		\$ (530,078)	\$ (207,590)	\$ (596,376)
Check Figure		\$ -	\$ (0)	\$ -