The General Commission on Religion and Race
2026 Spending Plan Overview

2026 GCORR SPENDING PLAN NARRATIVE

GCORR Agency Fund Priorities

The current global and national climate makes the work of the General Commission on Religion and Race (GCORR) more urgent than ever. As 2025 began, our agency was called to remain nimble and adaptive, responding to shifting realities that demanded deep engagement with racial justice. These realities include rising xenophobia, racial profiling, immigration injustice, the dismantling of diversity, equity, and inclusion (DEI) initiatives across multiple sectors, and the growth of white Christian nationalism.

Amid this backdrop, the postponed 2020 General Conference of The United Methodist Church, held in Spring 2024, voted to embody a more prophetic vision for the Church. Key actions included exploring regionalization, removing harmful and exclusionary language against LGBTQ+ siblings, and adopting stronger constitutional commitments to racial justice in the *Book of Discipline* (pending two-thirds approval from annual conferences worldwide).

GCORR's mission and mandate remain steadfast: to hold the Church accountable in dismantling racism through our three-fold ministry model—building institutional equity, developing interculturally competent leaders, and catalyzing authentic community through vital conversations. Yet our programmatic work must now also guide the Church in living into this new reality: becoming more inclusive, actively anti-racist, and reclaiming its prophetic witness in the face of erasure, ethnic cleansing, and systemic racial profiling rooted in white supremacy.

For 2026 and beyond, GCORR commits to prioritizing the following areas:

- Continuing to champion Diversity, Equity, and Inclusion education and programmatic events.
- Confronting white Christian nationalism through theological formation and civic engagement in partnership with other agencies, such as the General Board of Church and Society.
- Expanding cross-racial/cross-cultural (CRCC) ministry resourcing, with intentional inclusion of LGBTQ+ siblings.
- Resisting and repairing the harm caused by the many faces of racial injustice.
- Strengthening partnerships with the Disability Ministries Committee (DMC) and *El Plan* for Hispanic/Latine Ministry.
- Deepening partnerships in the Central Conferences to combat tribalism and foster racial reconciliation.

GCORR Programs and Initiatives

Our programs and initiatives flow directly from these priorities. They consist of in-person events and educational resources designed to:

1. Equip the United Methodist Church to live into its prophetic reality as a more inclusive, anti-racist Church.

2. Teach and equip the Church to reclaim its prophetic witness in a climate where racial injustice continues to manifest in new and complex ways.

Diversity, Equity, and Inclusion

- DEI Roundtable: A three-day invitational gathering convening diverse leaders for collaborative learning and action.
- 2026 Lenten Study: A six-week Bible study on Romans through the lens of diversity, equity, and inclusion.
- BIPOC Leadership Cohort: A cohort experience to nurture, equip, and sustain leaders of color in their ministries.

White Christian Nationalism

- The Flag and the Cross Book Study: A live study of Philip Gorski and Samuel Perry's work exploring the intersections of religion and nationalism.
- Concept Paper Series: A teaching series addressing themes such as white Christian nationalism, the hierarchy of oppression, and critical race theory. (A new series using the Quadrilateral as the lens to have Indepth conversations and learning).

Cross-Racial/Cross-Cultural (CRCC) Ministry Resourcing

- CRCC Clergy Book: A resource for clergy serving in CRCC appointments in their first 100 days. (Launches January 2026).
- CRCC Congregational Handbook: A companion resource for congregations partnering with CRCC clergy. (Scheduled for April 2026)
- CCORR Training: Quadrennial training for all conference committees on religion and race chairs. (Schedule for first Quarter 2026)
- CRCC Bible Study Series: Studies addressing the lived realities of CRCC clergy through a scriptural lens. (Spring 2026)

Racial Justice, Resistance, and Reparations

- Book Studies: Resources for congregations and individuals exploring themes such as white Christian nationalism, the Doctrine of Discovery, and Black theology. This is a continuation of our book study resourcing for local congregations.
- Historical Harms One-Pager Series: Concise resources educating churches on harmful U.S. policies that perpetuated racial injustice. This is a new series to educate churches about historical harms as we are concerned for erasure of historic realities.
- Theological Frameworks Series: Resources exploring theology from diverse racial, ethnic, and cultural perspectives. This will be a two-year series we are launching expose and expand leaders to various approaches to theology that can help in the decolonizing work.
- Eastertide Devotional and Small Group Studies: Devotionals and studies centering resurrection as a call to belonging. This continues GCORR practice of providing small group resources in the high church seasons.
- Vital Conversations 2026: Conversations to raise awareness on themes such as the Doctrine of Discovery, erasure/ethnic cleansing, and antisemitism. This will be a new vital conversation series – but not a new strategy. In 2025 we focus on immigration.

- Immigration Education: Equipping conferences and leaders to engage immigration justice from a racial justice perspective. This is a new focus due to the current xenophobic messaging we are experiencing.

Disability Ministries and *El Plan* for Hispanic/Latine Ministry

- Anti-Ableism Curriculum: A foundational resource exploring ableism, privilege, and anti-ableist practices for individuals and congregations.
- Disability Ministry Committee National Training: Assisting DMC in coordinating a two-day in person training for Annual Conference DMC Committee in order to create network, train, and resource them.
- Acompañamiento Program for Non-Immigrant Churches: Training to equip non-immigrant churches to walk alongside immigrant congregations with cultural competency and anti-racist solidarity. This will be a regional approach in partnership with *El Plan*.
- Public Theology Latine Cohort: The Latine Public Theology Leadership Program integrating cultural frameworks such as *La Lucha* (struggle), the theology of suffering and hope, and *acompañamiento* (accompaniment), while grounding ministry in public theology as a central pastoral calling. It is an 18-month hybrid model. This will be in partnership with El Plan and funded through Lilly Endowment.

Global Anti-Racism Work

- *Empirical Models of Racial and Tribal Reconciliation in African Church Contexts* This project seeks to identify and assess empirically supported reconciliation processes on the African continent, and to translate them into practical, Wesleyan-informed models for The United Methodist Church. We are exploring a partnership with Africa University to accomplish this work.
- Second National Training of CCORR in the Philippines: To gather and resource CCORR across the Philippines.
- Africa College of Bishops Tribalism and Equity Round Table: Conversations and resources addressing tribalism and promoting unity across Africa.

Evaluative Methods

GCORR employs both qualitative and quantitative measures to evaluate the effectiveness of our educational and programmatic work. Frequent feedback and mid-point adjustments ensure that our resources remain relevant and impactful.

Evaluation occurs through multiple methods:

- **Participant surveys** immediately following programs and again at 3–6 month intervals to measure sustained impact.
- **Resource surveys**, offered on an ongoing basis, gather user feedback on Bible studies, small-group studies, online courses, and other products to inform updates and future development.
- **All-staff meetings** for collaborative reflection and assessment of ongoing work.
- **Team check-ins** for regular updates, accountability, and problem-solving among program staff.

- **Platform engagement metrics** such as downloads, online course evaluations, and participation on platforms like Teachable.
- **Communications dashboards**, monitored quarterly, to track reach and engagement.
- **Six-month reporting for grants**, ensuring accountability and mid-course corrections.

All resources and events are designed with a project plan that outlines objectives and clear, measurable outcomes. Each includes an evaluative tool, which the Program Team reviews to guide modifications for future resources with similar frameworks. GCORR also uses an Asana board to track project timelines and adjust quickly when changes are needed.

These layered evaluative tools allow GCORR to refine our efforts continually, ensuring our work advances both our Disciplinary mandate and the Church's commitment to becoming inclusive, anti-racist, and prophetically engaged in the world.

B. Staffing

1.Has there been any changes or – did dropping the number affect the "diversity" on your staff? Share the number of staff for each year from 2024 to 2025, detailed by gender (female, male, and non-binary) and race (Hispanic, Latino, White, Black, Native Hawaiian/Other Pacific Islander, Asian, American Indian/Alaskan Native, Two or More Races). Explain the factors which have affected these staff totals and demographics. (For example, see Appendix 1 on the following page.)

GCORR Staff Breakdown

	Female		Male		Non-Binary	
	2024	2025	2024	2025	2024	2025
Hispanic		1	1	1		
White		1				
Black	3	4				
Native Hawaiian/Pacific Islander						
Asian	1	1	1	1		
American Indian/Alaskan Native						
Two or More Races						
Total	4	7	2	2	0	0

2. Explain any adaptions you have used to staff your agency/fund going into the coming year, such as collaborations with other agencies/funds or the use of consultants.

We have adapted our staffing model by partnering with Wesley Theological Seminary and Garrett-Evangelical Theological Seminary to bring in interns. In May, we concluded a one-year internship with a student who served on the Program Team, and we have just begun a new one-year internship with the Disability Ministries Committee to support their resourcing plan.

We have also expanded our work through collaborations with other agencies, ensuring we tap into diverse skills and provide a collective response. Examples include the BIPOC Leadership Pipeline program (in conversation with GBOD), the Sand Creek Massacre project (with GCAH), and immigration-related initiatives (with GBCS, GBGM/UMCOR, UWF, ILJN, and El Plan). In addition, we are working with UMCom to strengthen our communications efforts, including support for webinars and educational recordings such as the upcoming *Vital Conversations* series for 2026. We are also in the exploration stage of developing an MOU with Candler School of Theology/La Mesa for Theological Studies to support our Public Theology 18-month cohort program.

These partnerships allow us to extend our capacity and strengthen the impact of our shared mission.

C. Financial Sustainability

1. Share the operating reserve policy of your agency/fund. (For example: Unrestricted undesignated net assets that are 6-12 months of budgeted operating expenses.)

According to the GCORR Reserve Policy -
The General Commission on Religion & Race will strive to maintain a target minimum for unrestricted reserves – General Operating Reserve of 6 months budgeted operating expenses (based on the average of the previous 2 years board-approved operating budgets) plus any Restricted Reserves and Board Designated Reserves. If the General Operating Reserve drops below the Target Minimum, the General Secretary shall develop a plan to increase the General Operating Reserves to the Target Minimum. The plan should be approved by the Board of Directors.

GCORR shall strive to maintain a Target Maximum for General Operating Reserve of no more than eighteen months of budgeted operating expenses (based on the average of the previous 2 years board-approved operating budgets) plus any Restricted Reserves and Board Designated Reserves. GCORR will annually approve a plan to return to target for any amount by which the Operating Reserve exceeds the Target Operating Reserve Maximum (Excess Reserves). The GCORR General Secretary shall evaluate whether any Excess Reserves are expected to be short-term due to planned use of funds or longer-term due to investment performance or other factors. GCORR will use Excess Reserves to fund capital or non-recurring costs.

The Target Operating Reserve Minimum of 6 months and the Target Operating Reserve Maximum of 18 months have been set for business continuity in the event of unforeseen events. These levels allow GCORR to reassess its strategy while covering contractual financial obligations.

2. Share how your 2025 end of year and 2026 forecasted end of year compared to your reserve policy. (For example: The 2025 end of year balance is $12m, with our reserve policy requiring $5-10m, so we finished $2m above required reserves. [Continued for 2026 forecasted end of year.])

We end the 2025 year with $5.2 million in reserves, with our reserve policy requiring between $915,000 and $2,750,000, which is $2.4 million over the maximum level.

We end the 2026 year with $4.6 million in reserves, with our reserve policy requiring between $915,000 and $2,750,000, which is $1.8 million over the maximum level.

The reserves number has increased due to Lilly Grant that we received of 1.5 million that was upfront for the five year grant cycle.

3. Share your agency/fund's plans to raise additional funds beyond apportionments.

We are mindful that apportionments rate has been impacted. To prepare for this, we are utilizing extra reserves to help GCORR restructure and position itself to address potential future challenges. We've also identified key areas of work, particularly new responsibilities, that our current budget is unable to fully support. As part of a broader financial sustainability plan, the finance committee has begun exploring external funding initiatives, including partnerships and collaborations with other agencies and organizations. Additionally, GCORR is actively seeking grant opportunities beyond the denomination to support specific programmatic projects, particularly those focused on intercultural competency, racial justice, and community transformation. GCORR in 2025 was a recipient of a 1.5 million grant for five years that assist in programmatic work and internal infrastructure process for GCORR and El Plan.

D. Partnerships

1. Explain how your agency/fund will partner with annual conferences related to disciplinary mandates, other essential ministries, and administrative ministries.

GCORR partners with annual conferences by resourcing them to live into our Disciplinary mandate to equip the church to challenge and eliminate racism, promote equity, and build intercultural competency. We do this by:

- **Supporting Conference Commissions on Religion and Race (CCORR):** In the coming year, GCORR will provide chair training — covering lodging, meals, and trainer expenses — along with consultation and resources to help CCORRs carry out their mandates effectively.
- **Equipping Leadership:** Offering workshops, webinars, and resources on anti-racism, cross-racial/cross-cultural ministry, and intercultural competency for bishops, Boards of Ordained Ministry, conference leaders, and local congregations.
- **Collaborating in Essential Ministries:** Partnering on initiatives such as the BIPOC Leadership Pipeline, DEI Roundtable, Tribalism and Equity African College Roundtable, and *Vital Conversations*, as well as working with the racial/ethnic caucuses. These collaborations strengthen clergy and lay leadership across conferences.
- **Administrative Support:** Assisting conferences with CORR Action Fund projects and accountability reporting to ensure alignment with Disciplinary responsibilities and

GCORR's program priorities. GCORR also provides administrative support to the Disability Ministries Committee and *El Plan* for Hispanic/Latine Ministry.

Through these partnerships, GCORR helps build capacity at the annual conference level so that the work of racial justice, equity, and inclusion is not only a general church mandate but an integrated ministry priority in every context.

2. Highlight any other partnerships – including with other agencies/funds – related to disciplinary mandates, other essential ministries, and administrative ministries.

GCORR continues to strengthen our partnerships with the following general agencies and entities:

- *Disabilities Ministries Committee (DMC)* - GCORR is DMC's fiscal agent, assisting in administrative tasks, development of their quadrennial strategic plan and supporting them on denominational curriculum around ableism. GCORR has committed $125k of their reserves to assist them in doing their work – which is not funded by the denomination.
- *General Board of Church and Society (GBCS)-* In addition to renting our office and meeting space from GBCS, with GBCS we welcome and host annual conference groups who come to the Methodist Building to learn about the work, mission and identity of GCORR. We are partnering in Immigration response efforts.
- *General Council of Finance and Administration (GCFA)* - They manage our Human Resources and provide financial administrative assistance through an annual contract.
- *United Methodist Communication (UMCom)* - Continue to assist GCORR in supporting the COB United Methodist Immigration Task Force, support our internal communications support with technology infrastructure, staff liaison to GCORR Communications team, translation of materials and assisting with UMCOM Asian Panel Leadership Focus Group, assistance in video production for Vital conversations and webinars on immigration for the denomination.
- *General Commission on the Status and Role of Women (GCRSW)* - Strengthening the monitoring ministry and fair process for complaints. We are going to sponsor the Do No Harm 2026 Conference.
- *Council of Bishops (COB)* - GCORR supports and assists COB Anti-Racism Initiative Projects and Immigration Task Force.
- *General Board of Discipleship (GBOD)* – GCORR is part of the Global Young People's gathering conversation and collaborates as an anti-racism discipleship conversation partner.
- *General Commission on Archives and History (GCAH)-* Working together on capturing BIPOC stories, developing a Central Jurisdiction small group curriculum, continue Sand Creek massacre education, and Racial/Ethnic Caucuses history.
- *United Methodist Men (UMM)* - Partnering with intercultural competence work as they begin their strategic planning to engage a more diverse society.

- *Interethnic Strategy Development Group (IESDG)* – Work with racial and ethnic caucuses of the church in their leadership development and self-determination work.
- *Plan for Hispanic/Latine Ministries* – GCORR provides administrative oversight. Working on the Public Theology Curriculum for Hispanic Ministries with an Intercultural Competence and Anti-Racism lens.
- *Wespath* – We are engaging in the pay equity study in response to the General Conference request on the impact of Compass plan. We are also engaging in conversation on BIPOC clergy wellness from CRCC perspective.
- *United Women in Faith (UWF)* – Working together on Immigration resourcing and response.
- *General Board of Global Ministries/UMCOR* - Working together on immigration resourcing and response.
- *Immigration Law and Justice Network (ILJN)* – We are collaborating with them on Immigration education and strategic thinking partner for responding to the current policies.

New Partnership to form:
- *Racial Ethnic Plans* – As we look at the impact of socio-political climate on ethnic communities, it is important to build partnership with the ethnic plans to be strategic thinking partners in how to resource BIPOC communities.
- *Reconciling Ministry Network (RMN)* – To engage in CRCC resourcing of LGBTQAI+ Clergy.
- *General Board of Higher Education (GBHEM)* – Explore how to support BOOM/DCOM around Intercultural competency training.
- Africa University – Work on racial reconciliation models and training for the African Continent.

3. How is your agency collaborating with other agencies to obtain grants or for fundraising that could help reduce costs related to it?

GCORR is open to conversations with other agencies on how to strengthen grant-seeking and fundraising efforts together. Building on our Lilly Grant experience with *El Plan*, we recognize that staffing capacity is an important factor in determining when assuming additional grant programs is truly beneficial. While each grant process has unique requirements, collaboration offers the potential to extend our reach and model the collective witness of the UMC.

GCORR is also part of the Lilly Grant Learning Cohort on *For Impact: Fundraising and Capacity Building*. This engagement is equipping us with tools to better navigate the grant landscape and enhance our ability to be an effective collaborative partner with sister agencies.

4. Some agencies have indicated that not all annual conferences are willing to partner with general agencies. Has your agency experienced successful efforts at such partnerships? Please

list any suggestions as to how our work with Directors of Connectional Ministries might enhance these connections?

Yes, GCORR has experienced successful partnerships with annual conferences, though engagement varies depending on context and leadership priorities. We have worked closely with conferences on initiatives such as immigration, the *Facing the Future Conference*, and *Vital Conversations* on immigration. In these cases, conferences have partnered with us in planning, recruitment, and implementation, demonstrating the power of collaboration when goals are shared.

To strengthen these connections, Directors of Connectional Ministries (DCMs) can play a pivotal role by:

- Serving as bridges between conference priorities and agency resources, ensuring alignment.
- Framing agency partnerships as capacity-building opportunities rather than compliance tasks.
- Sharing and promoting special resources developed by agencies for use across the conference.
- Encouraging ongoing relationship-building to foster trust and long-term collaboration.

5. Several agencies have applied for grants or raised funds. Can agencies collaborate on their efforts to minimize costs and share resources when writing grant applications?

Yes, agencies can and should explore collaboration in grant-seeking, but much depends on the specific grant and the process required for its development. There may be opportunities to consider shared staff for grant writing, which could reduce costs and increase efficiency. At the same time, we need to be mindful that when multiple grants are available, shared staffing may limit our ability to extend our reach fully in the philanthropic world. GCORR's own experience as a recipient of a Lilly Grant has been a valuable learning process, showing the importance of both collaboration and capacity when pursuing funding outside the church. This grant was accomplished due to our intentional collaborative process with El Plan.

6. Can the agencies collectively explore how some of our UMC Foundations and related UMC non-profits, who are experienced in grant writing and donor development, can share strategies and create synergies around these efforts?

Yes, GCORR affirms the value of agencies collectively exploring ways to learn from UMC Foundations and related non-profits with expertise in grant writing and donor development. GCORR's own experience as a recipient of a Lilly Grant has been a valuable learning process, and it can help inform us how we — alongside other agencies — seek funding opportunities outside the church to sustain and expand programming.

General Commission on Religion and Race
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
Fixed Charge Apportionments	80.6%	
Benefit Trust Income	7.9%	
Interest Income	6.3%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

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

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	0.0%	Fixed Charge	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	70-80%	
$ Impact of a 1% lower payment rate	**$ -**		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%	6-1/2%	
Retiree Health	6.5%	6-1/2%	
Salaries	2.0%		
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%**	Same as 2025 forecast	

Change in Staff Headcount		Comments: 2026 total headcount same as 2025 budget (will complete hiring in 2026)

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	27.0%
Program & Research development	28.0%
Consultants	14.0%
Meetings	10.5%
	0.0%
	0.0%
Total	**79.5%**

New significant expense line items in Proposed Budget Yr	Total $ of New Expense	
NISHPL total expenses (from Lilly grant)	$ 364,000	NISHPL - National Initiative to Strengthen Hispanic Pastoral Leaders
	$ -	
	$ -	
	$ -	
Total	**$ 364,000**	

Name of Agency:	General Commission on Religion and Race
President:	
Officer of Agency (signature):	
Treasurer:	
Treasurer Signature	
General Secretary:	Giovanni Arroyo
General Secretary (signature):	
Date submitted:	

General Commission on Religion and Race
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024 Actual (Audit)	2025 Budget	2025 Forecast	2025 Difference	2026 Budget	2026 Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	$ 1,492,695	$ 2,539,480	$ 2,539,480	$ -	$ 2,563,085	$ 23,605
2 World Service On Ratio	$ -	$ -	$ -	-	$ -	-
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ 1,492,695**	**$ 2,539,480**	**$ 2,539,480**	**$ -**	**$ 2,563,085**	**$ 23,605**
Special Sunday Offerings:						
9 Human Relations Sunday	$ -	$ -	$ -	$ -	$ -	$ -
10 One Great Hour of Sharing	$ -	$ -	$ -	$ -	$ -	-
11 United Methodist Student Day	$ -	$ -	$ -	$ -	$ -	-
12 World Communion Sunday	$ -	$ -	$ -	$ -	$ -	-
13 Peace with Justice Sunday	$ -	$ -	$ -	$ -	$ -	-
14 Native American Ministries Sunday	$ -	$ -	$ -	$ -	$ -	-
Total Special Sunday Offerings	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other General Funds:						
15 World Service Specials	$ -	$ -	$ -	$ -	$ -	$ -
16 Youth Service Fund	$ -	$ -	$ -	-	$ -	-
17 Special Appeals	$ -	$ -	$ -	-	$ -	-
18 General Advance Specials	$ -	$ -	$ -	-	$ -	-
19 World Service Contingency Grants	$ -	$ -	$ -	-	$ -	-
Total Other General Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Income:						
404 Sale of Literature & Publications	$ -	$ -	$ -	$ -	$ -	$ -
410 Sale/Rental of Films and AV	$ -	$ -	$ -	$ -	$ -	-
420 Special Gifts/Contributions	$ -	$ -	$ -	$ -	$ -	-
425 Grants	$ 800,000	$ -	$ 754,775	$ 754,775	$ -	(754,775)
430 Dividends & Interest (from operations)	$ 307,124	$ 180,000	$ 330,000	$ 150,000	$ 200,000	(130,000)
449 Dividends & Interest (from long term investment per spending policy or plan)	$ -	$ -	$ -	$ -	$ -	-
450 Income from Outside Trusts	$ -	$ -	$ -	$ -	$ -	-
455 Legacies & Bequests	$ -	$ -	$ -	$ -	$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	$ -	$ -	$ -	$ -	$ -	-
458 Service Fees	$ -	$ -	$ -	$ -	$ -	-
459 Receipts from Other Agencies	$ 51,797	$ -	$ -	$ -	$ -	-
460 Benefit Trust Income	$ 131,594	$ 159,551	$ 252,000	$ 92,449	$ 252,000	-
461 USPF Distribution	$ -	$ -	$ -	$ -	$ -	-
470 Miscellaneous Income	$ 34,132	$ 290,500	$ 160,952	$ (129,548)	$ 166,000	5,048
480 Contra Income	$ -	$ -	$ -	$ -	$ -	-
490 Building Rental Income	$ -	$ -	$ -	$ -	$ -	-
Total Other Income	**$ 1,324,647**	**$ 630,051**	**$ 1,497,727**	**$ 867,676**	**$ 618,000**	**$ (879,727)**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ (261,326)	480,693	(908,840)	(1,389,533)	610,970	1,519,810
611 Temporarily Restricted (Increase to)/Use of reserves	$ (1,077,592)	$ 714	$ (815,674)	(816,388)	$ (291,321)	524,353
Total Use of Reserves	**$ (1,338,918)**	**$ 481,407**	**$ (1,724,514)**	**$ (2,205,921)**	**$ 319,649**	**$ 2,044,163**

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Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Total Income	**$ 1,478,424**	**$ 3,650,938**	**$ 2,312,693**	**$ (1,338,245)**	**$ 3,500,734**	**$ 1,188,041**

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Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC	$ 13,000	$ -	$ 6,000	$ 6,000	$ -	$ (6,000)
51 Direct Support of Persons in Mission	$ -	$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC	$ -	$ -	$ -	$ -	$ -	-
53 Program (Core Action Fund & NISHPLC)	$ 83,390	$ 650,000	$ 380,000	$ (270,000)	$ 617,000	237,000
54 Research and Program Development	$ 2,323	$ 662,500	$ 332,209	$ (330,291)	$ 364,000	31,791
55 Salaries	$ 620,570	$ 1,069,563	$ 675,704	$ (393,859)	$ 946,377	270,673
56 Pension Expense	$ 69,551	$ 101,628	$ 84,136	$ (17,492)	$ 97,277	13,141
57 Employer's Payroll Taxes	$ 24,381	$ 98,247	$ 37,850	$ (60,397)	$ 48,174	10,324
58 Retiree Insurance	$ 11,626	$ 10,000	$ 10,000	$ -	$ 10,650	650
59 Group Insurance & Hospitalization	$ 65,581	$ 218,500	$ 103,774	$ (114,726)	$ 135,602	31,828
60 Continuing Education	$ 176	$ 10,000	$ 6,113	$ (3,887)	$ -	(6,113)
61 Moving Expense/Other-Staff Events/Recruiting	$ 1,841	$ 50,000	$ 23,000	$ (27,000)	$ 70,000	47,000
62 Rent	$ 31,954	$ 36,000	$ 36,000	$ -	$ 36,000	-
63 Building Management Expense	$ -			$ -	$ -	-
64 Utilities	$ -			$ -	$ -	-
65 Telephone & Internet	$ 8,218	$ 13,200	$ 10,200	$ (3,000)	$ 13,500	3,300
66 Postage & Freight	$ -	$ 1,000	$ 1,300	$ 300	$ 1,000	(300)
67 Printing & Duplication	$ 12,347	$ 1,000	$ 100	$ (900)	$ 2,000	1,900
68 Office Supplies	$ 1,204	$ 4,000	$ 1,700	$ (2,300)	$ 4,000	2,300
69 Dues & Subscriptions	$ -			$ -	$ -	-
70 Equipment (items not capitalized)	$ -	$ 2,000	$ 15,500	$ 13,500	$ 1,000	(14,500)
71 Equipment & Software Repair & Maintenance	$ 17,534	$ 20,000	$ 15,000	$ (5,000)	$ 20,000	5,000
72 Equipment Leasing	$ 7,215		$ 4,800	$ 4,800	$ 3,784	(1,016)
73 Building Repair/Maint/Leasehold Imp	$ -			$ -	$ -	-
74 Other Office Expense	$ -			$ -	$ -	-
75 Depreciation Expense	$ -			$ -	$ -	-
76 Inventory Write-off	$ -			$ -	$ -	-
77 Audit Fees	$ -			$ -	$ -	-
78 Legal Fees	$ -			$ -	$ -	-
79 Consultant Fees	$ 61,369	$ 270,000	$ 146,000	$ (124,000)	$ 489,500	343,500
80 Independent Contractors	$ -			$ -	$ -	-
81 Investment Fees and bank fees	$ -		$ 206	$ 206	$ 100	(106)
82 Data Processing Rental & Service	$ -			$ -	$ -	-
83 Services Rendered by Other Agencies	$ 70,830	$ 14,200	$ 18,165	$ 3,965	$ 15,160	(3,005)
84 Meeting Expense	$ 119,704	$ 153,000	$ 214,283	$ 61,283	$ 367,500	153,217
85 Travel - Staff	$ 226,895	$ 195,000	$ 155,874	$ (39,126)	$ 170,000	14,126
86 Materials for Resale	$ -			$ -	$ -	-
87 Promotional & Informational Materials, Videos	$ 1,448	$ 45,000	$ 15,755	$ (29,245)	$ 30,000	14,245
88 Films & Audio-Visuals	$ -			$ -	$ -	-
89 All Other Insurance	$ 22,155	$ 21,000	$ 17,919	$ (3,081)	$ 23,000	5,081
90 Special Promotion	$ -			$ -	$ -	-
91 Taxes	$ -			$ -	$ -	-
92 Interest Expense (Incl. Capital Leases)	$ -			$ -	$ -	-
93 Allowance for Uncollectible Accounts	$ -			$ -	$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	$ 5,112	$ 5,100	$ 905	$ (4,195)	$ 9,010	8,105
95 Gain/loss on Disposal of Assets	$ -			$ -	$ -	-
96 Computer Hardware Maintenance	$ -			$ -	$ -	-
97 Software Purchases & Support, Website	$ -	$ -	$ 200	$ 200	$ 26,100	25,900
98 Information Services	$ -	$ -	$ -	$ -	$ -	-
99 Clearing Account	$ -			$ -	$ -	-
100 Interdepartmental Allocation	$ -	$ -		$ -	$ -	-
Total Expenditures	**$ 1,478,424**	**$ 3,650,938**	**$ 2,312,693**	**$ (1,338,245)**	**$ 3,500,734**	**$ 1,188,041**

General Commission on Religion and Race
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)	$ -	$ -	$ -	$ -	$ -	$ -

General Commission on Religion and Race
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 Commission on Religion and Race
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	$ 1,492,695	$ 2,539,480	$ 2,539,480	$ -	$ 2,563,085	$ 23,605
Special Sunday Offerings	$ -	$ -	$ -	$ -	$ -	$ -
Other General Funds	$ -	$ -	$ -	$ -	$ -	$ -
Other Income	$ 1,324,647	$ 630,051	$ 1,497,727	$ 867,676	$ 618,000	$ (879,727)
Total before Reserves	**$ 2,817,342**	**$ 3,169,531**	**$ 4,037,207**	**$ 867,676**	**$ 3,181,085**	**$ (856,122)**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ (261,326)	$ 480,693	$ (908,840)	$ (1,389,533)	$ 610,970	$ 1,519,810
Temporarily Restricted (Increase to)/Use of reserves	$ (1,077,592)	$ 714	$ (815,674)	$ (816,388)	$ (291,321)	$ 524,353
Total Revenue	**$ 1,478,424**	**$ 3,650,938**	**$ 2,312,693**	**$ (1,338,245)**	**$ 3,500,734**	**$ 1,188,041**
Expenditures:						
Distribution & Grants	$ 13,000	$ -	$ 6,000	$ 6,000	$ -	$ (6,000)
Program, Research and Prog Develop.	$ 85,713	$ 1,312,500	$ 712,209	$ (600,291)	$ 981,000	$ 268,791
Salaries and Benefits	$ 793,726	$ 1,557,938	$ 940,577	$ (617,361)	$ 1,308,080	$ 367,503
Building Management	$ 31,954	$ 36,000	$ 36,000	$ -	$ 36,000	$ -
Equip., Supplies, Postage & Printing, Teleph.	$ 46,518	$ 41,200	$ 48,600	$ 7,400	$ 45,284	$ (3,316)
Audit, Legal, Consultants & Ind. Contractors	$ 61,369	$ 270,000	$ 146,000	$ (124,000)	$ 489,500	$ 343,500
Meeting & Staff Travel	$ 346,599	$ 348,000	$ 370,157	$ 22,157	$ 537,500	$ 167,343
Promo & Info Mat'ls (resale and not)	$ 1,448	$ 45,000	$ 15,755	$ (29,245)	$ 30,000	$ 14,245
Information Technology	$ -	$ -	$ 200	$ 200	$ 26,100	$ 25,900
Insurance & Taxes	$ 22,155	$ 21,000	$ 17,919	$ (3,081)	$ 23,000	$ 5,081
Depreciation	$ -	$ -	$ -	$ -	$ -	$ -
Interest and Investment Fees	$ -	$ -	$ 206	$ 206	$ 100	$ (106)
All Other	$ 75,942	$ 19,300	$ 19,070	$ (230)	$ 24,170	$ 5,100
Total Expenditures	**$ 1,478,424**	**$ 3,650,938**	**$ 2,312,693**	**$ (1,338,245)**	**$ 3,500,734**	**$ 1,188,041**
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

General Commission on Religion and Race
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
GCORR Action Fund Grants	$ 84,529	$ 650,000	$ 583,610	(66,390)	$ 742,000	158,390
GCORR Program Ministry	$ 920,816	$ 2,151,558	$ 1,277,543	(874,015)	$ 1,830,947	553,404
Administration	$ 473,079	$ 849,380	$ 451,540	(397,840)	$ 563,787	112,247
National Initiative to Strengthen Hispanic Pastoral Leaders (NISHPL)				-	$ 364,000	364,000
Program 5	$ -	$ -	$ -	-	$ -	-
Program 6	$ -	$ -	$ -	-	$ -	-
Program 7	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ 1,478,424**	**$ 3,650,938**	**$ 2,312,693**	**$ (1,338,245)**	**$ 3,500,734**	**$ 1,188,041**

General Commission on Religion and Race
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
Black Clergy/Retreat Sponsorship - SC Conference		5,000	
Wesley Theological Intership (Costa Critovao)		1,000	
Black Clergy Women of the UMC			5,000
Disability Ministries			500
The Mississippi Annual Conference of the United Methodist Inc			6,000
The Woods United Methodist Church			500
Wesley Theology - Costa N. Cristovao			1,000
Total	**$0**	**$6,000**	**$13,000**

General Commission on Religion and Race
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**

General Commission on Religion and Race
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
High Bar Communications	Research, Writing, Editing, Social media	46,677	
Kristina Gonzalez	Congregational Readiness Learning Series for CRCC Min	500	
Base Solutions LLC	IT Services	14,823	15,552
CORR Action Fund	To be determined	84,000	
Betty Kiboko	Translation Srvcs for quad rep		1,550
Darryl William Stephens	Writer for CRCC Bible Study		500
Dawn Houser	Writing Consult - Discipleship		150
Elizabeth Christie	Writing Consult - God's Wonderful People		2,000
Elizabeth M. Burg	Writing Consult -3 articles		450
Erin Beasley	Writing Consult - GCRR Resource		500
Frederick Douglas Powe, Jr.	LillyGrantThinkTank Consultant		1,500
Garlinda Burton	Small Group Study		2,000
Glory Dharmaraj	Writing Consult - Discipleship		650
Grace S. Han	Writer for CRCC Bible Study		500
Hannah Adair Bonner	Writing Consult - Antiracism & Lets Examine		1,050
Isabel Berger	Translation		1,975
Jacob Dharmaraj	Writing Consult - Hospitality		150
Jenny Newman	Various Comms Project work		3,376
Jonah Ballesteros	Writing Consult - Lets Examine		300
Jonathan Campoverde	Writing Consult -Brown Church		700
Katelin Hansen	WritingConsult-"Whiteness"		750
Kathy L. Gilbert	Honorarium		200
Luis Reyes	Writing Consult - CRCC		500
Mai-Anh Le Tran	Writer for CRCC Bible Study		500
Manuel Padilla Floress	Consulting for the Plans		7,999
Mark C. Grafenreed	WritingConsultant-CriticalRace		750
Melanie Coretta Gordon	Writing for Childrens Curriclm		2,000
Noe Gabriel Lopez	Writing-Lenten Devo Resource		300
Pablo A Garzon	Translation of Quadrennial Rep		1,200
Pedro Zavala Chaparro	Development-Mod 3 of CWJournal		2,000
Tanya Linn Bennett	Writing Consult - Lilly Grant Think Tank		1,500
The Julian Way	WritingConsultant:AbleismPaper		750
Upwork Inc.	Social media, design work, video clip; proofread		9,717
Vanessa M. Wilson	Writing Consult - GCRR Resource		150
Younghak Lee	Writing for 2025 Lenten Devotions		150
Total		**$146,000**	**$61,369**

General Commission on Religion and Race
2026 General Agency Spending Plans
Contractor Details

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

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

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

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

General Commission on Religion and Race
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	**$ 7,906,422**	**$ 6,019,789**	**$ 9,630,936**	**$ 9,311,287**
Restricted Net Assets				
Temporarily Restricted Funds - See **Worksheet B**	$ 3,519,321	$ 2,225,396	$ 4,334,995	$ 4,626,316
Permanently Restricted Funds - See **Worksheet C**	$ 108,643	$ 108,643	$ 108,643	$ 108,643
Total Restricted Net Assets	**$ 3,627,964**	**$ 2,334,039**	**$ 4,443,638**	**$ 4,734,959**
Unrestricted Net Assets				
Unrestricted Designated - See **Worksheet D**	$ -	$ 1,500	$ -	$ -
Unrestricted Undesignated - See **Worksheet E**	$ 4,278,458	$ 3,684,250	$ 5,187,298	$ 4,576,328
Total Unrestricted Net Assets	**$ 4,278,458**	**$ 3,685,750**	**$ 5,187,298**	**$ 4,576,328**
Assets not readily convertible to cash - See **Worksheet A**	$ -	$ -	$ -	$ -
Available Unrestricted Net Assets	**$ 4,278,458**	**$ 3,685,750**	**$ 5,187,298**	**$ 4,576,328**

General Commission on Religion and Race
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		$ -	$ -	$ -

General Commission on Religion and Race
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
Minority Group Self Determination Fund (CAF)	$ 2,628,200	$ 2,118,981	$ 2,693,874	$ 2,985,195			
The Woodie White Endowment for Racial Justice	$ 137,560	$ 106,415	$ 137,560	$ 137,560			
National Initiative to Strengthen Hispanic Pastoral Leaders (NISHPLC)	$ 753,561	$ -	$ 1,503,561	$ 1,503,561			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Temporarily Restricted Net Assets	**$ 3,519,321**	**$ 2,225,396**	**$ 4,334,995**	**$ 4,626,316**			
Change in Temporarily Restricted Net Assets		**$ (714)**	**$ 815,674**	**$ 291,321**			

Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Minority Group Self Determination Fund (CAF)	$ -	$ 649,286	$ 649,284	$ 655,321			
The Woodie White Endowment for Racial Justice	$ -	$ -	$ -	$ -			
National Initiative to Strengthen Hispanic Pastoral	$ -	$ -	$ 750,000	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Anticipated Investment Return on Assets (Investment Gains and Losses)							
Minority Group Self Determination Fund (CAF)	$ -	$ -	$ -	$ -			
The Woodie White Endowment for Racial Justice	$ -	$ -	$ -	$ -			
National Initiative to Strengthen Hispanic Pastoral	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Anticipated Use of Funds:							
Minority Group Self Determination Fund (CAF)	$ -	$ (650,000)	$ (583,610)	$ (364,000)			
The Woodie White Endowment for Racial Justice	$ -	$ -	$ -	$ -			
National Initiative to Strengthen Hispanic Pastoral	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Change in Temporarily Restricted Net Assets		**$ (714)**	**$ 815,674**	**$ 291,321**			
Check Figures		$ -	$ -	$ -			

General Commission on Religion and Race
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
The Woodie White Endowment for Racial Justice	$ 108,643	$ 108,643	$ 108,643	$ 108,643		
Fund 2 - Please Describe			$ -	$ -		
Fund 3 - Please Describe			$ -	$ -		
Fund 4 - Please Describe			$ -	$ -		
Add Additional Lines as Necessary			$ -	$ -		
Total Permanently Restricted Net Assets	**$ 108,643**	**$ 108,643**	**$ 108,643**	**$ 108,643**		
Change in Permanently Restricted Net Assets		**$ -**	**$ -**	**$ -**		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
The Woodie White Endowment for Racial Justice		$ -	$ -	$ -		
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)						
The Woodie White Endowment for Racial Justice	$ -	$ -	$ -	$ -		
Fund 2 - Please Describe	$ -	$ -	$ -	$ -		
Fund 3 - Please Describe	$ -	$ -	$ -	$ -		
Fund 4 - Please Describe	$ -	$ -	$ -	$ -		
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -		
Anticipated Use of Funds:						
The Woodie White Endowment for Racial Justice	$ -	$ -	$ -	$ -		
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		$ -	$ -	$ -		

General Commission on Religion and Race
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**
Anti-Tribalism	$ -	$ 1,500	$ -	$ -			
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	**$ -**	**$ 1,500**	**$ -**	**$ -**			
Change In Board Designated Funds		$ -	**$ -**	**$ -**			

Anticipated Changes in Board Designated	*Enter New Deisgnations as positive numbers*						
Anticipated New Designations							
Anti-Tribalism	$ -	$ -	$ -	$ -			
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*						
Anti-Tribalism	$ -	$ -	$ -	$ -			
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		$ -	$ -	$ -			

General Commission on Religion and Race
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	**$ 4,278,458**	$ 3,684,250	**$ 5,187,298**	**$ 4,576,328**
Change in Unrestricted Funds-Increase/(Decrease)		$ (480,693)	**$ 908,840**	**$ (610,970)**

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ (480,693)	$ 908,840	$ (610,970)
Change in Unrestricted Funds		**$ (480,693)**	**$ 908,840**	**$ (610,970)**
Check Figure		$ -	$ -	$ -

GCRR - National Plan for Hispanic and Latino Ministry
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
Fixed Charge Apportionments from the World Service	94.0%	
Grants	6.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	
	0.0%	

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

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	0.0%	Fixed Charge	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	0.0%	70-80%	
$ Impact of a 1% lower payment rate	**$ -**		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
Active Healthcare	6.5%	6-1/2%	
Retiree Health	0.0%	6-1/2%	
Salaries	0.0%		
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	19.0%
Program	39.0%
Distributions and Grants - UMC	10.3%
Meeting & Travel	10.9%
	0.0%
	0.0%
Total	**79.2%**

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

2025 is the first budget year after the General Conference passed Calendar Item #176 to relocate & expand National Plan work fr

Name of Agency:	GCRR - National Plan for Hispanic and Latino Ministry
President:	
Officer of Agency (signature):	
Treasurer:	
Treasurer Signature	
General Secretary:	Giovanni Arroyo
General Secretary (signature):	
Date submitted:	

GCRR - National Plan for Hispanic and Latino Ministry
2026 General Agency Spending Plans
Detailed P & L

	2024	2025			2026	
Revenue / Expense Items	**Actual (Audit)**	**Budget**	**Forecast**	**Difference**	**Budget**	**Vs. 2025 Forecast**
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges		$ 820,180	$ 820,180	$ -	$ 827,804	$ 7,624
2 World Service On Ratio	$ -	$ -	$ 1,073,659	1,073,659	$ -	(1,073,659)
3 General Administration	$ -	$ -	$ -	-	$ -	-
4 Interdenominational Cooperation	$ -	$ -	$ -	-	$ -	-
5 Ministerial Education	$ -	$ -	$ -	-	$ -	-
6 Black College	$ -	$ -	$ -	-	$ -	-
7 Africa University	$ -	$ -	$ -	-	$ -	-
Total Apportioned Funds	**$ -**	**$ 820,180**	**$ 1,893,839**	**$ 1,073,659**	**$ 827,804**	**$ (1,066,035)**
Special Sunday Offerings:						
9 Human Relations Sunday	$ -	$ -	$ -	$ -	$ -	$ -
10 One Great Hour of Sharing	$ -	$ -	$ -	$ -	$ -	-
11 United Methodist Student Day	$ -	$ -	$ -	$ -	$ -	-
12 World Communion Sunday	$ -	$ -	$ -	$ -	$ -	-
13 Peace with Justice Sunday	$ -	$ -	$ -	$ -	$ -	-
14 Native American Ministries Sunday	$ -	$ -	$ -	$ -	$ -	-
Total Special Sunday Offerings	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other General Funds:						
15 World Service Specials	$ -	$ -	$ -	$ -	$ -	$ -
16 Youth Service Fund	$ -	$ -	$ -	-	$ -	-
17 Special Appeals	$ -	$ -	$ -	-	$ -	-
18 General Advance Specials	$ -	$ -	$ -	-	$ -	-
19 World Service Contingency Grants	$ -	$ -	$ -	-	$ -	-
Total Other General Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Income:						
404 Sale of Literature & Publications	$ -	$ -	$ -	$ -	$ -	$ -
410 Sale/Rental of Films and AV	$ -	$ -	$ -	$ -	$ -	-
420 Special Gifts/Contributions	$ -	$ -	$ -	$ -	$ -	-
425 Grants		$ -	$ 30,000	$ 30,000	$ 50,000	20,000
430 Dividends & Interest (from operations)		$ -	$ -	$ -		-
449 Dividends & Interest (from long term investment per spending policy or plan)	$ -	$ -	$ -	$ -	$ -	-
450 Income from Outside Trusts	$ -	$ -	$ -	$ -	$ -	-
455 Legacies & Bequests	$ -	$ -	$ -	$ -	$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	$ -	$ -	$ -	$ -	$ -	-
458 Service Fees	$ -	$ -	$ -	$ -	$ -	-
459 Receipts from Other Agencies	$ -	$ -	$ -	$ -	$ -	-
460 Benefit Trust Income	$ -	$ -		$ -	$ -	-
461 USPF Distribution	$ -	$ -	$ -	$ -	$ -	-
470 Miscellaneous Income	$ -	$ -	$ -	$ -	$ -	-
480 Contra Income	$ -	$ -	$ -	$ -	$ -	-
490 Building Rental Income	$ -	$ -	$ -	$ -	$ -	-
Total Other Income	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ 50,000**	**$ 20,000**
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ -	-	-	-	-	-
611 Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ (1,381,204)	(1,381,204)	$ (4,242)	1,376,962
Total Use of Reserves	**$ -**	**$ -**	**$ (1,381,204)**	**$ (1,381,204)**	**$ (4,242)**	**$ 1,376,962**

GCRR - National Plan for Hispanic and Latino Ministry
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	**$ -**	**$ 820,180**	**$ 542,635**	**$ (277,545)**	**$ 873,562**	**$ 330,927**

GCRR - National Plan for Hispanic and Latino Ministry
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	$ -	$ 90,000	$ 99,000	$ 9,000	$ 90,000	$ (9,000)
51 Direct Support of Persons in Mission	$ -	$ -	$ -	$ -	$ -	-
52 Grants - Outside UMC	$ -	$ -	$ -	$ -	$ -	-
53 Program	$ -	$ 301,000	$ 153,000	$ (148,000)	$ 341,000	188,000
54 Research and Program Development	$ -	$ -	$ -	$ -	$ -	-
55 Salaries	$ -	$ 153,000	$ 110,160	$ (42,840)	$ 166,005	55,845
56 Pension Expense	$ -	$ 15,300	$ 14,040	$ (1,260)	$ 14,326	286
57 Employer's Payroll Taxes	$ -	$ 11,705	$ 8,427	$ (3,278)	$ 12,699	4,272
58 Retiree Insurance	$ -	$ -	$ -	$ -	$ -	-
59 Group Insurance & Hospitalization	$ -	$ 29,373	$ 18,526	$ (10,847)	$ 19,730	1,204
60 Continuing Education	$ -	$ -	$ -	$ -	$ -	-
61 Moving Expense/Other-Staff Events/Recruiting	$ -	$ -	$ -	$ -	$ -	-
62 Rent	$ -	$ -	$ -	$ -	$ -	-
63 Building Management Expense	$ -	$ -	$ -	$ -	$ -	-
64 Utilities	$ -	$ -	$ -	$ -	$ -	-
65 Telephone & Internet	$ -	$ 1,500	$ 2,000	$ 500	$ 2,400	400
66 Postage & Freight	$ -	$ -	$ -	$ -	$ -	-
67 Printing & Duplication	$ -	$ 1,700	$ 1,000	$ (700)	$ 1,700	700
68 Office Supplies	$ -	$ 4,000	$ 4,000	$ -	$ 4,000	-
69 Dues & Subscriptions	$ -	$ -	$ -	$ -	$ -	-
70 Equipment (items not capitalized)	$ -	$ -	$ -	$ -	$ -	-
71 Equipment & Software Repair & Maintenance	$ -	$ -	$ -	$ -	$ -	-
72 Equipment Leasing	$ -	$ -	$ -	$ -	$ -	-
73 Building Repair/Maint/Leasehold Imp	$ -	$ -	$ -	$ -	$ -	-
74 Other Office Expense	$ -	$ -	$ 5,000	$ 5,000	$ -	(5,000)
75 Depreciation Expense	$ -	$ -	$ -	$ -	$ -	-
76 Inventory Write-off	$ -	$ -	$ -	$ -	$ -	-
77 Audit Fees	$ -	$ -	$ -	$ -	$ -	-
78 Legal Fees	$ -	$ -	$ -	$ -	$ -	-
79 Consultant Fees	$ -	$ 35,000	$ 46,250	$ 11,250	$ 20,000	(26,250)
80 Independent Contractors	$ -	$ -	$ -	$ -	$ -	-
81 Investment Fees	$ -	$ -	$ -	$ -	$ -	-
82 Data Processing Rental & Service	$ -	$ -	$ -	$ -	$ -	-
83 Services Rendered by Other Agencies	$ -	$ 82,018	$ 34,982	$ (47,036)	$ 87,000	52,018
84 Meeting Expense	$ -	$ -	$ 5,000	$ 5,000	$ 50,000	45,000
85 Travel - Staff	$ -	$ 75,000	$ 33,000	$ (42,000)	$ 45,000	12,000
86 Materials for Resale	$ -	$ -	$ -	$ -	$ -	-
87 Promotional & Informational Materials	$ -	$ 13,000	$ 6,250	$ (6,750)	$ 13,000	6,750
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	$ -	$ 7,584	$ -	$ (7,584)	$ 6,702	6,702
95 Gain/loss on Disposal of Assets	$ -	$ -	$ -	$ -	$ -	-
96 Computer Hardware Maintenance	$ -	$ -	$ -	$ -	$ -	-
97 Software Purchases & Support	$ -	$ -	$ 2,000	$ 2,000	$ -	(2,000)
98 Information Services	$ -	$ -	$ -	$ -	$ -	-
99 Clearing Account	$ -	$ -	$ -	$ -	$ -	-
100 Interdepartmental Allocation	$ -	$ -	$ -	$ -	$ -	-
Total Expenditures	**$ -**	**$ 820,180**	**$ 542,635**	**$ (277,545)**	**$ 873,562**	**$ 330,927**

GCRR - National Plan for Hispanic and Latino Ministry
2026 General Agency Spending Plans
Detailed P & L

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

GCRR - National Plan for Hispanic and Latino Ministry
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GCRR - National Plan for Hispanic and Latino Ministry
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	$ -	$ 820,180	$ 1,893,839	$ 1,073,659	$ 827,804	$ (1,066,035)
Special Sunday Offerings	$ -	$ -	$ -	$ -	$ -	$ -
Other General Funds	$ -	$ -	$ -	$ -	$ -	$ -
Other Income	$ -	$ -	$ 30,000	$ 30,000	$ 50,000	$ 20,000
Total before Reserves	**$ -**	**$ 820,180**	**$ 1,923,839**	**$ 1,103,659**	**$ 877,804**	**$ (1,046,035)**
Operating Reserves-Unrestricted (Increase to)/Use of reserves	$ -	$ -	$ -	$ -	$ -	$ -
Temporarily Restricted (Increase to)/Use of reserves	$ -	$ -	$ (1,381,204)	$ (1,381,204)	$ (4,242)	$ 1,376,962
Total Revenue	**$ -**	**$ 820,180**	**$ 542,635**	**$ (277,545)**	**$ 873,562**	**$ 330,927**
Expenditures:						
Distribution & Grants	$ -	$ 90,000	$ 99,000	$ 9,000	$ 90,000	$ (9,000)
Program, Research and Prog Develop.	$ -	$ 301,000	$ 153,000	$ (148,000)	$ 341,000	$ 188,000
Salaries and Benefits	$ -	$ 209,378	$ 151,153	$ (58,225)	$ 212,760	$ 61,607
Building Management	$ -	$ -	$ -	$ -	$ -	$ -
Equip., Supplies, Postage & Printing, Teleph.	$ -	$ 7,200	$ 12,000	$ 4,800	$ 8,100	$ (3,900)
Audit, Legal, Consultants & Ind. Contractors	$ -	$ 35,000	$ 46,250	$ 11,250	$ 20,000	$ (26,250)
Meeting & Staff Travel	$ -	$ 75,000	$ 38,000	$ (37,000)	$ 95,000	$ 57,000
Promo & Info Mat'ls (resale and not)	$ -	$ 13,000	$ 6,250	$ (6,750)	$ 13,000	$ 6,750
Information Technology	$ -	$ -	$ 2,000	$ 2,000	$ -	$ (2,000)
Insurance & Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Depreciation	$ -	$ -	$ -	$ -	$ -	$ -
Interest and Investment Fees	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ -	$ 89,602	$ 34,982	$ (54,620)	$ 93,702	$ 58,720
Total Expenditures	**$ -**	**$ 820,180**	**$ 542,635**	**$ (277,545)**	**$ 873,562**	**$ 330,927**
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)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

GCRR - National Plan for Hispanic and Latino Ministry
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Annual and Jurisdictional Conferences Strategy	$ -	$ 165,000	$ 129,000	(36,000)	$ 175,000	46,000
Programs & Projects	$ -	$ 226,000	$ 123,000	(103,000)	$ 256,000	133,000
General Administration	$ -	$ 429,180	$ 290,635	(138,545)	$ 442,562	151,927
Program 4	$ -	$ -	$ -	-	$ -	-
Program 5	$ -	$ -	$ -	-	$ -	-
Program 6	$ -	$ -	$ -	-	$ -	-
Program 7	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
Total Spending	**$ -**	**$ 820,180**	**$ 542,635**	**$ (277,545)**	**$ 873,562**	**$ 330,927**

GCRR - National Plan for Hispanic and Latino Ministry
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	90,000		
Eastern PA Annual Conference		20,000	
Great Plains Annual Conference		10,000	
Greater New Jersey Annual Conference		7,000	
New York Annual Conference		10,000	
North Carolina Annual Conference		10,000	
Pacific Northwest Annual Conference		20,000	
Tennessee-Western KY Annual Conference		22,000	
Total	**$90,000**	**$99,000**	**$0**

GCRR - National Plan for Hispanic and Latino Ministry
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**

GCRR - National Plan for Hispanic and Latino Ministry
2026 General Agency Spending Plans
Consultant Fees Details

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Manula P Flores	Consulting services for PHLM	46,250	
Total		**$46,250**	**$0**

GCRR - National Plan for Hispanic and Latino Ministry
2026 General Agency Spending Plans
Contractor Details

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

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

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

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

GCRR - National Plan for Hispanic and Latino Ministry
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	**$ -**	**$ 809,286**	**$ 1,381,204**	**$ 1,385,446**
Restricted Net Assets				
Temporarily Restricted Funds - See **Worksheet B**	$ -	$ 809,286	$ 1,381,204	$ 1,385,446
Permanently Restricted Funds - See **Worksheet C**	$ -	$ -	$ -	$ -
Total Restricted Net Assets	**$ -**	**$ 809,286**	**$ 1,381,204**	**$ 1,385,446**
Unrestricted Net Assets				
Unrestricted Designated - See **Worksheet D**	$ -	$ -	$ -	$ -
Unrestricted Undesignated - See **Worksheet E**	$ -	$ -	$ -	$ -
Total Unrestricted Net Assets	**$ -**	**$ -**	**$ -**	**$ -**
Assets not readily convertible to cash - See **Worksheet A**	$ -	$ -	$ -	$ -
Available Unrestricted Net Assets	**$ -**	**$ -**	**$ -**	**$ -**

GCRR - National Plan for Hispanic and Latino Ministry
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		$ -	$ -	$ -

GCRR - National Plan for Hispanic and Latino Ministry
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**
Hispanic/Latino Ministry Plan	$ -	$ 809,286	$ 1,381,204	$ 1,385,446		2025	
Fund 2 - Please Describe	$ -	$ -	$ -	$ -			
Fund 3 - Please Describe	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Total Temporarily Restricted Net Assets	**$ -**	**$ 809,286**	**$ 1,381,204**	**$ 1,385,446**			
Change in Temporarily Restricted Net Assets		**$ -**	**$ 1,381,204**	**$ 4,242**			

Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Hispanic/Latino Ministry Plan	$ -	$ 820,180	$ 1,923,839	$ 877,804	Apportionments + Reserve Balance from GBGM + Grant	2025	
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)							
Hispanic/Latino Ministry Plan	$ -	$ -	$ -	$ -			
Fund 2 - Please Describe	$ -	$ -	$ -	$ -			
Fund 3 - Please Describe	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Anticipated Use of Funds:							
Hispanic/Latino Ministry Plan	$ -	$ (820,180)	$ (542,635)	$ (873,562)			
Fund 2 - Please Describe	$ -	$ -	$ -	$ -			
Fund 3 - Please Describe	$ -	$ -	$ -	$ -			
Fund 4 - Please Describe	$ -	$ -	$ -	$ -			
Add Additional Lines as Necessary	$ -	$ -	$ -	$ -			
Change in Temporarily Restricted Net Assets		**$ -**	**$ 1,381,204**	**$ 4,242**			
Check Figures		$ -	$ -	$ -			

GCRR - National Plan for Hispanic and Latino Ministry
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		$ -	$ -	$ -		

GCRR - National Plan for Hispanic and Latino Ministry
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		$ -	$ -	$ -			

GCRR - National Plan for Hispanic and Latino Ministry
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	$ -	$ -	$ -	$ -
Change in Unrestricted Funds-Increase/(Decrease)		$ -	$ -	$ -

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		$ -	$ -	$ -
Change in Unrestricted Funds		$ -	$ -	$ -
Check Figure		$ -	$ -	$ -

Change in Unrestricted Reserves

Plan Name	Change in Reserves (in thousands) Increase /(Use of Reserves)						
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Projections (1)	2026 Budget	2024 Net Asset Balance
National Plan for Hispanic/Latino					$ 1,381	$ 4	$ 1,074

(1) GBGM transferred the balance of $1,073,659 to GCRR in February 2025