



## **GCUMM 2026 SPENDING PLAN NARRATIVE**

### **Executive Summary:**

The General Commission on United Methodist Men (GCUMM) exists to equip men to grow in Christ, build authentic relationships, and live lives of faithful service. As The United Methodist Church navigates historic change following General Conference decisions, GCUMM continues to provide critical discipleship, leadership development, and scouting ministries for a church in transition.

We live in a time marked by global uncertainty—natural disasters, international conflicts, rising polarization, and denominational restructuring have created instability and anxiety. Yet GCUMM is uniquely positioned to embody the Church’s vision to “Love Boldly, Serve Joyfully, Lead Courageously.” through intentional partnerships, digital transformation, and sustainable financial practices, we remain committed to equipping men and local congregations to live out their faith in a fragile world.



## **PRIORITIES, PROGRAMS / INITIATIVE, OUTCOMES:**

- Share the priorities of your agency/fund for 2025. Highlight how these priorities have changed from previous years, with the rationale for these changes (e.g., opportunities, challenges).

With the appointment of Rev. Dr. Rick Vance as General Secretary on September 1, GCUMM is undergoing a period of intentional realignment to meet the evolving needs of the UMC globally. Our priorities emphasize:

- Meeting the spiritual and leadership needs of men worldwide.
- Reexamining our Disciplinary mandate for relevance in a changing church.
- Dispelling misconceptions that GCUMM is solely a membership organization, emphasizing instead spiritual formation for men at every life stage.
- Promoting radical inclusion, ensuring all humanity finds a place at Christ's table.

Our **Vision** remains:

*Every man in the UMC, an effective disciple of Jesus Christ.*

Our **Mission** is clear:

*That every male who is United Methodist—and each scout served by the UMC—has a credible opportunity to meet, know, and serve Jesus Christ, becoming an effective disciple for their family, church, and community.*

We accomplish this through **two Disciplinary mandates:**

1. **Developing Servant Leadership**
2. **Personal Spiritual Growth**

**Related to your 2025 priorities – highlight and explain any program/initiatives that will be launched, expanded, deprioritized, and/or discontinued in 2025.**

### **1. 2025–2026 Priorities**

- **Men's Discipleship & Leadership Development:** Training and resourcing leaders at all levels of the connection.
- **Scouting & Youth Engagement:** Strengthening partnerships with BSA, Girl Scouts, and other youth-serving organizations.



- **International Ministry Expansion:** Offering leadership training and resources across Central Conferences.
- **Organizational Sustainability:** Diversifying revenue streams and deepening donor engagement.
- **Digital Transformation:** Growing virtual training, online chapel services, and resource access.

## 2. Adjustments and New Initiatives (2026–2027)

- **New/Expanded:**
  - Central Conference leadership development initiatives.
  - Biannual National Men’s & Scouting Gathering.
  - Enhanced streaming and digital discipleship content.

## 3. Outcomes and Evaluation

- We are developing Quarterly metrics to track training participation and event impact to begin in 2026.
- Annual surveys for Men’s Ministry Advocates, chaplains, and partners.
- Mid-year resource allocation reviews for responsive planning.

### STAFFING:

- Share the number of staff for each year from 2020 to 2024, detailed by gender and race (Hispanic, 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.) See Attachment A
- Explain any adaptations 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.

### Key Insights:

- The small size of our team requires innovative partnerships to expand impact.
- GCUMM is leveraging external consultants and agency collaborations.



### **Adaptations:**

UMCom now provides an Agency Partner Lead to assist with communication and social media, enhancing our capacity without adding staff overhead.

### **FINANCIAL SUSTAINABILITY:**

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

Our operating reserves are held at the designation of the board for explicit purposes of “Building and Related Expense,” “Scouting Ministry”, “National & International Ministry”, “Events for Men’s Ministry”. These funds are not designated for operation.

- Share how your 2024 end of year and 2025 forecasted end of year compared to your reserve Policy. (For example: The 2022 end of year balance is \$12m, with our reserve policy requiring \$5-10m, so we finished \$2m above required reserves. [Continued for 2023 forecasted end of year.]

We are on track with spending forecasts but continue to be underperforming in our revenue forecasts - showing us to be around \$121k below projection and operating in reserves. The sale of our property and shared space with United Methodist Communications has allowed our undesignated reserves to continue to grow. Our small staff is stretched thin. We are continuing to evaluate new revenue streams. Working with our board, we are evaluating new possible revenue sources.



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

**Direct-to-Church Connections & Fundraising:**

- 85% of funding comes from local churches, EMS donors, and legacy giving.

**Mobile App Launch:**

- Offers free and premium discipleship content, subscription-based engagement, and resources for men's ministries.

**Scouting Initiatives:**

- *Camp is My Parish* product launch to strengthen scouting ministries and expand reach.

**Leadership Training Portals:**

- Fee-based online courses for Men's Ministry and Scouting leadership.

**On-Site Intensives:**

- Nashville training hub for weekend leadership development events.

**Investment Growth:**

- Sale proceeds invested through Wespath to build a long-term endowment, offsetting operational overhead over time.

**PARTNERSHIPS:**

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

GCUMM is engaging bishops, cabinets, and conference leaders in a comprehensive reintroduction campaign to realign priorities. Field guides, in-person sessions, and virtual training strengthen stakeholder collaboration.



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

We are also deepening relationships with:

- **Strengthening the Black Church:** Building models to engage younger men.
- **UMCom:** Shared office space, media support, and strategic communications.
- **GCORR:** Consulting expertise for dismantling racism initiatives.
- **UWF:** Renewed collaboration on domestic violence prevention.
- **GBHEM:** Clergy youth protection training linked to BSA settlement commitments.
- **Wespath:** Stewardship of property-sale proceeds, socially responsible investing, and leadership training offerings.

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

GCUMM has two primary external partners who occupy seats on our board. These partnerships have been a long-standing in the ministry and its execution within the church. They are the NACP (National Association of Conference Presidents) and the UMMF (United Methodist Men's Foundation). **NACP:** This affiliated partner was formed well prior to the birth of GCUMM in 1996. The NACP exists to support the Conference Presidents of the United Methodist Men. The Conference Presidents are elected in each Annual Conference and serve at its pleasure, while reporting to and working in accordance with GCUMM. Over the past 27 years, this external relationship has lost its boundaries and overreached into the ministry offerings of GCUMM.

We are in the process of realigning these stakeholders to the current Vision, Mission, Values of GCUMM and to better align with the ministry at the



conference level. Additionally, we are working with the leadership to reestablish the boundaries of their ministry. This work is ongoing.

**UMMF:** The foundation was created to assist GCUMM in conducting the work of Scouting Ministries in the UMC. The endowments and funds continue to assist GCUMM in funding Scouting Ministries with an annual grant.

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.

GCUMM has been successful in working with many conferences in implementing shared ministry. We have found it helpful to reach out directly to DS, DCM, and Bishops. Having some time during the Annual DS/DCM training to discuss strategies for connecting the General Agencies with the Annual Conferences would be helpful. Also, we have been connecting with Annual Conference Lay Leaders in resourcing lay ministry.

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?

Ultimately the answer is yes. The challenge is that with the diverse areas of responsibility of each agency, a plan to look at 3–5-year programmatic funding would need to occur and be shared in a forum to determine natural connections.

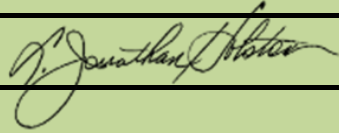

Can the agencies collectively explore how some of our UMC Foundations and related UMC non-profits, who are experienced in grant writing and donor development, can share strategies and create synergies around these efforts?

Again, the answer is yes. We have been working with Wespath in developing some strategies.



## Attachment A

Employment Data 2020 – 2024					
	2021	2022	2023	2024	2025
White Female	2	1	1	0	0
White Male	5	3	3	3	3
Black Female	1	1	1	1	1
Black Male	0	0	1	2	2
Total Employees	8	5	6	6	6

Name of Agency:	General Commission on United Methodist Men
President:	Bishop Jonathan Holston
Officer of Agency (signature):	
Treasurer:	Davis Taylor
Treasurer Signature	<i>Davis Taylor</i>
General Secretary:	Rev. Dr. Rick Vance
General Secretary (signature):	
Date submitted:	19-Sep-25

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Key Assumptions**

Revenues comprising of more than 5% of total revenue:	% of Total Income	Possible factors causing significant revenue decrease
World Service	17.0%	
Grants	11.0%	
Benefit Trust	16.0%	
Interest	20.0%	
Misc	21.0%	
	0.0%	
	0.0%	

New significant sources of income in Proposed Budget Year	Total \$ of Income	Agency Comment
	\$ -	
	\$ -	
	\$ -	
	\$ -	
	\$ -	
<b>Total</b>	<b>\$ -</b>	

Fund	Collection Rate Assumed in Budget Yr.	GCFR Recommendation	Agency Comment
World Service	77.0%	75%-85%	
Africa University	0.0%	75%-85%	
Black College	0.0%	75%-85%	
Ministerial Education	0.0%	75%-85%	
General Administration	0.0%	70%-80%	
<b>\$ Impact of a 1% lower payment rate</b>	<b>\$ -</b>		

Inflation Rates Assumed:	% Assumed in Budget Yr.	GCFR Recommendation	Agency Comment
Active Healthcare	6.5%	6.5%	
Retiree Health	6.5%	6.5%	
Salaries	2%-3%		
Other	0.0%		

Investment Assumptions	Agency Comment
Rate of Return on LT investments	5.5%
Impact of each 1 Percentage point variance	\$ 37,000

Capital Expenditures	Amount	Agency Comment
<b>Total</b>	<b>\$ -</b>	

	GCFR Recommendation	Agency Comment
Benefit Trust Distribution - % Chg. from Previous Yr	0.0%	use 2025 Forecast

Change in Staff Headcount	Comments:

Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	48.0%
Program	9.0%
Group Insurance	6.0%
Pension	5.0%
Travel	4.0%
	0.0%
<b>Total</b>	<b>72.0%</b>

New significant expense line items in Proposed Budget Yr	Total \$ of New Expense
	\$ -
	\$ -
	\$ -
	\$ -
<b>Total</b>	<b>\$ -</b>

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Detailed P & L**

3rd Segment Account Code	Revenue / Expense Items	2024	2025			2026	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
	<b>Revenue</b>						
	<b>Apportioned Funds:</b>						
40000	1 World Service Fixed Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40100-40199	2 World Service On Ratio	\$ 223,978	\$ 174,950	\$ 174,950	-	\$ 174,950	-
40015	3 General Administration	\$ -	\$ -	\$ -	-	\$ -	-
40020	4 Interdenominational Cooperation	\$ -	\$ -	\$ -	-	\$ -	-
40025	5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
40030	6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
40035	7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
	<b>Total Apportioned Funds</b>	<b>\$ 223,978</b>	<b>\$ 174,950</b>	<b>\$ 174,950</b>	<b>\$ -</b>	<b>\$ 174,950</b>	<b>\$ -</b>
	<b>Special Sunday Offerings:</b>						
40040	9 Human Relations Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40045	10 One Great Hour of Sharing	\$ -	\$ -	\$ -	\$ -	\$ -	-
40050	11 United Methodist Student Day	\$ -	\$ -	\$ -	\$ -	\$ -	-
40055	12 World Communion Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
40060	13 Peace with Justice Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
40065	14 Native American Ministries Sunday	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Special Sunday Offerings</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Other General Funds:</b>						
40070	15 World Service Specials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40075	16 Youth Service Fund	\$ -	\$ -	\$ -	-	\$ -	-
40080	17 Special Appeals	\$ -	\$ -	\$ -	-	\$ -	-
40085	18 General Advance Specials	\$ -	\$ -	\$ -	-	\$ -	-
40090	19 World Service Contingency Grants	\$ -	\$ -	\$ -	-	\$ -	-
	<b>Total Other General Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Other Income:</b>						
40400-40999	404 Sale of Literature & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41000-41999	410 Sale/Rental of Films and AV	\$ -	\$ -	\$ -	\$ -	\$ -	-

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
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3rd Segment Account Code	Revenue / Expense Items	2024	2025			2026	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
42000-42499	420 Special Gifts/Contributions	\$ 867	\$ 3,000	\$ 3,000	\$ -	\$ 2,000	(1,000)
42500-42999	425 Grants	\$ 114,000	\$ 114,500	\$ 114,500	\$ -	\$ 114,500	-
43000-44999	430 Dividends & Interest (from operations)	\$ 29,270	\$ 10,000	\$ 20,000	\$ 10,000	\$ 26,000	6,000
43000-44999	449 Dividends & Interest (from long term investment per spending policy or plan)	\$ 325,934	\$ 107,000	\$ 107,000	\$ -	\$ 200,170	93,170
45000-45499	450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
45500-45599	455 Legacies & Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	-
45600-45799	456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ -	\$ -	\$ -	\$ -	\$ -	-
45800-45899	458 Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
45900-45999	459 Receipts from Other Agencies	\$ 28,206	\$ 29,477	\$ 146,000	\$ 116,523	\$ 144,000	(2,000)
46000-46099	460 Benefit Trust Income	\$ 110,982	\$ 147,000	\$ 147,000	\$ -	\$ 147,000	-
46100-46199	461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
47000-47998	470 Miscellaneous Income	\$ 355,527	\$ 725,150	\$ 400,000	\$ (325,150)	\$ 370,755	(29,245)
48000-48999	480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
49002	490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Other Income</b>	<b>\$ 964,786</b>	<b>\$ 1,136,127</b>	<b>\$ 937,500</b>	<b>\$ (198,627)</b>	<b>\$ 1,004,425</b>	<b>\$ 66,925</b>
	610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (91,277)	(167,092)	(89,554)	77,538	(9,119)	80,435
	611 Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	-	\$ -	-
	<b>Total Use of Reserves</b>	<b>\$ (91,277)</b>	<b>\$ (167,092)</b>	<b>\$ (89,554)</b>	<b>\$ 77,538</b>	<b>\$ (9,119)</b>	<b>\$ 80,435</b>
	<b>Total Income</b>	<b>\$ 1,097,487</b>	<b>\$ 1,143,985</b>	<b>\$ 1,022,896</b>	<b>\$ (121,089)</b>	<b>\$ 1,170,256</b>	<b>\$ 147,360</b>

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Detailed P & L**

3rd Segment Account Code	Revenue / Expense Items	2024	2025			2026	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
	<b>Expenditures:</b>						
51000-51199	50 Distribution & Grants - UMC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52901-52999	51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
51200-51399	52 Grants - Outside UMC	\$ -	\$ -	\$ -	\$ -	\$ -	-
51400-51799	53 Program	\$ 118,413	\$ 179,224	\$ 135,000	\$ (44,224)	\$ 107,754	(27,246)
51900-51997	54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
52010-52100	55 Salaries	\$ 462,504	\$ 500,000	\$ 467,276	\$ (32,724)	\$ 554,344	87,068
52200-52250	56 Pension Expense	\$ 42,416	\$ 43,250	\$ 43,162	\$ (88)	\$ 57,256	14,094
52400-52401	57 Employer's Payroll Taxes	\$ 21,200	\$ 24,580	\$ 20,957	\$ (3,623)	\$ 29,150	8,193
52500	58 Retiree Insurance	\$ 20,721	\$ 29,000	\$ 17,045	\$ (11,955)	\$ 25,000	7,955
52600	59 Group Insurance & Hospitalization	\$ 50,928	\$ 50,454	\$ 62,256	\$ 11,802	\$ 67,000	4,744
52300	60 Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ -	-
527*/528*/54710	61 Moving Expense/Other-Staff Events/Recruiting	\$ 1,499	\$ -	\$ -	\$ -	\$ -	-
53000-53099	62 Rent-donated office space from UMCOM	\$ 114,000	\$ 114,000	\$ 114,000	\$ -	\$ 114,000	-
53150-53199	63 Building Management Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
53200-53299	64 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
53300-53499	65 Telephone & Internet	\$ 6,702	\$ 6,340	\$ 6,000	\$ (340)	\$ 5,800	(200)
53600-53699	66 Postage & Freight	\$ 18,700	\$ 20,735	\$ 3,300	\$ (17,435)	\$ 13,500	10,200
53700-53799	67 Printing & Duplication	\$ 1,686	\$ 5,000	\$ 1,000	\$ (4,000)	\$ 4,100	3,100
53800-53899	68 Office Supplies	\$ 11,381	\$ 6,000	\$ 5,000	\$ (1,000)	\$ 4,600	(400)
53900-53999	69 Dues & Subscriptions	\$ -	\$ 515	\$ 500	\$ (15)	\$ 500	-
54100-54199	70 Equipment (items not capitalized)	\$ -	\$ -	\$ -	\$ -	\$ -	-
541*/542*/544*/545*	71 Equipment & Software Repair & Maintenance	\$ 2,110	\$ 1,545	\$ 500	\$ (1,045)	\$ 500	-
54300-54399	72 Equipment Leasing	\$ 9,561	\$ 8,000	\$ 9,000	\$ 1,000	\$ 7,000	(2,000)
53150-53199	73 Building Repair/Maint/Leasehold Imp	\$ -	\$ 5,000	\$ -	\$ (5,000)	\$ 200	200
58000-58099	74 Other Office Expense	\$ -	\$ 3,000	\$ 6,000	\$ 3,000	\$ 10,000	4,000
68100-68800	75 Depreciation Expense	\$ 18,523	\$ 19,597	\$ 18,000	\$ (1,597)	\$ 18,000	-
58000-58099	76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
54900-54999	77 Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
55000-55099	78 Legal Fees	\$ -	\$ 1,000	\$ 500	\$ (500)	\$ 1,000	500

**General Commission on United Methodist Men**  
**2026 General Agency Spending Plans**  
**Detailed P & L**

3rd Segment Account Code	Revenue / Expense Items	2024	2025			2026	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
54700-54899	79 Consultant Fees	\$ 24,020	\$ 24,000	\$ 18,000	\$ (6,000)	\$ 18,526	526
52900	80 Independent Contractors	\$ -	\$ -	\$ -	\$ -	\$ -	-
55200-55299	81 Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
54000-54099	82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
56000-56099	83 Services Rendered by Other Agencies	\$ 34,733	\$ 6,000	\$ 6,000	\$ -	\$ 6,526	526
56200-56299	84 Meeting Expense	\$ 62,070	\$ 40,000	\$ 48,000	\$ 8,000	\$ 56,000	8,000
56400-56499	85 Travel - Staff	\$ 63,326	\$ 49,000	\$ 38,000	\$ (11,000)	\$ 55,000	17,000
50000-50999	86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
55500-55599	87 Promotional & Informational Materials	\$ -	\$ -	\$ -	\$ -	\$ -	-
50000-50999	88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
56100-56199	89 All Other Insurance	\$ 9,368	\$ 3,000	\$ 1,800	\$ (1,200)	\$ 3,000	1,200
55400-55499	90 Special Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	-
69500-69599	91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
55300-55399	92 Interest Expense (Incl. Capital Leases)	\$ 186	\$ -	\$ -	\$ -	\$ -	-
55800-55899	93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
58000-58099	94 Miscellaneous, Contingency & Currency Exc fees	\$ 3,440	\$ 1,700	\$ 1,600	\$ (100)	\$ 10,000	8,400
68000	95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
54400-54499	96 Computer Hardware Maintenance	\$ -	\$ 1,545	\$ -	\$ (1,545)	\$ 600	600
54500-54599	97 Software Purchases & Support	\$ -	\$ 1,500	\$ -	\$ (1,500)	\$ 700	700
54600-54699	98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ 200	200
59900-59999	99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
59500	100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Expenditures</b>	<b>\$ 1,097,487</b>	<b>\$ 1,143,985</b>	<b>\$ 1,022,896</b>	<b>\$ (121,089)</b>	<b>\$ 1,170,256</b>	<b>\$ 147,360</b>
	<b>'Surplus / (Deficit) (S/B \$0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Detailed P & L**

3rd Segment Account Code	Revenue / Expense Items	2024	2025			2026	
		Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
	<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
69000-69499	650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49000-49999	655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	-
69000-69499	660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Summary P & L**

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
<b>Revenue:</b>						
Apportioned Funds	\$ 223,978	\$ 174,950	\$ 174,950	\$ -	\$ 174,950	\$ -
Special Sunday Offerings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 964,786	\$ 1,136,127	\$ 937,500	\$ (198,627)	\$ 1,004,425	\$ 66,925
<b>Total before Reserves</b>	<b>\$ 1,188,764</b>	<b>\$ 1,311,077</b>	<b>\$ 1,112,450</b>	<b>\$ (198,627)</b>	<b>\$ 1,179,375</b>	<b>\$ 66,925</b>
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (91,277)	\$ (167,092)	\$ (89,554)	\$ 77,538	\$ (9,119)	\$ 80,435
Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 1,097,487</b>	<b>\$ 1,143,985</b>	<b>\$ 1,022,896</b>	<b>\$ (121,089)</b>	<b>\$ 1,170,256</b>	<b>\$ 147,360</b>
<b>Expenditures:</b>						
Distribution & Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Program, Research and Prog Develop.	\$ 118,413	\$ 179,224	\$ 135,000	\$ (44,224)	\$ 107,754	\$ (27,246)
Salaries and Benefits	\$ 599,268	\$ 647,284	\$ 610,696	\$ (36,588)	\$ 732,750	\$ 122,054
Building Management	\$ 114,000	\$ 119,000	\$ 114,000	\$ (5,000)	\$ 114,200	\$ 200
Equip., Supplies, Postage & Printing, Teleph.	\$ 50,140	\$ 51,135	\$ 31,300	\$ (19,835)	\$ 46,000	\$ 14,700
Audit, Legal, Consultants & Ind. Contractors	\$ 24,020	\$ 25,000	\$ 18,500	\$ (6,500)	\$ 19,526	\$ 1,026
Meeting & Staff Travel	\$ 125,396	\$ 89,000	\$ 86,000	\$ (3,000)	\$ 111,000	\$ 25,000
Promo & Info Mat'ls (resale and not)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	\$ -	\$ 3,045	\$ -	\$ (3,045)	\$ 1,500	\$ 1,500
Insurance & Taxes	\$ 9,368	\$ 3,000	\$ 1,800	\$ (1,200)	\$ 3,000	\$ 1,200
Depreciation	\$ 18,523	\$ 19,597	\$ 18,000	\$ (1,597)	\$ 18,000	\$ -
Interest and Investment Fees	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 38,173	\$ 7,700	\$ 7,600	\$ (100)	\$ 16,526	\$ 8,926
<b>Total Expenditures</b>	<b>\$ 1,097,487</b>	<b>\$ 1,143,985</b>	<b>\$ 1,022,896</b>	<b>\$ (121,089)</b>	<b>\$ 1,170,256</b>	<b>\$ 147,360</b>
<b>Net Income (S/B \$0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NON-OPERATING REVENUE &amp; EXPENDITURES</b>						
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Non-Operating Revenue/(Expense)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Spending by Program Functions**

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Administration	\$ 472,768	\$ 427,231	\$ 436,123	8,892	\$ 645,366	209,243
Scouting	\$ 156,345	\$ 154,343	\$ 162,250	7,907	\$ 168,590	6,340
EMS-Legacy	\$ 68,800	\$ 64,484	\$ 43,448	(21,036)	\$ 34,500	(8,948)
Charters	\$ 167,428	\$ 144,980	\$ 160,000	15,020	\$ 119,800	(40,200)
NACP	\$ 18,016	\$ 3,090	\$ 5,000	1,910	\$ 5,000	-
Web & Videos	\$ 43,755	\$ 36,074	\$ 35,000	(1,074)	\$ 32,000	(3,000)
Specialty	\$ 28,455	\$ 12,517	\$ 5,286	\$ (7,231)	\$ 12,500	\$ 7,214
UMM Leader Training	\$ 82,986	\$ 259,593	\$ 175,289	\$ (84,304)	\$ 152,000	\$ (23,289)
Magazine/MensNews	\$ 36,904	\$ 36,033	\$ -	\$ (36,033)		
Strength for Service	\$ 22,030	\$ 5,640	\$ 500	\$ (5,140)	\$ 500	
Amending Through Faith		\$ -				
<b>Total Spending</b>	<b>\$ 1,097,487</b>	<b>\$ 1,143,985</b>	<b>\$ 1,022,896</b>	<b>\$ (121,089)</b>	<b>\$ 1,170,256</b>	<b>\$ 147,360</b>





**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Consultant Fees Details**

Consultant Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Jim Boesch	Men's Ministry	12,000	12,020
Mark Lubbock	Men's Ministry	6,000	12,000
<b>Total</b>		<b>\$18,000</b>	<b>\$24,020</b>

**General Commission on United Methodist Men  
2026 General Agency Spending Plans  
Contractor Details**

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
<b>Total</b>		<b>\$0</b>	<b>\$0</b>

**The United Methodist Church**  
**Agency Reserve Information Tool**  
**Purpose and Instructions**

**Purpose**

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

**Instructions**

Please follow the instructions provided below for each spreadsheet in this workbook. In addition, specific instructions/directions are provided on each worksheet as necessary.

**Reserve Summary**

**Data should not be directly input on the Reserve Summary spreadsheet.** All information on this spreadsheet is automatically accumulated from the other spreadsheets as referenced on the Reserve Summary.

**A - Non-Liquid Assets**

Using the green shaded cells, enter any assets that are not readily convertible to cash (e.g., fixed assets). Asset changes for each year in the quadrennium should be estimated and input into the related "Anticipated Changes in Assets" rows.

**B - Temp Restricted Funds**

Enter any temporarily restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 separately. Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received, and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.

**C - Perm Restricted Funds**

Enter any permanently restricted assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 separately. Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year received and year expected to be fully utilized in the related rows. Estimated asset changes for each year in the quadrennium should be estimated and input in the related "Anticipated Changes in Assets" rows.

**D - Board Designated Funds**

Enter any Board designated assets or Funds into the green shaded cells. List Funds with a value equal or greater than \$50,000 00 separately. Consolidate the funds if the value of each fund is less than \$50,000 each. For each asset, enter the purpose, year designated and year expected to be fully utilized in the related rows. Estimated asset changes for each year should be estimated and input in the related "Anticipated Changes in Assets" (New Designations and use of Funds) rows.

**E - Unrestricted Funds**

Enter funds that are undesignated and unrestricted. In addition, provide any anticipated changes to the fund balances for each year in the related "Anticipated New Board Designations of Assets" row.

**Data should not be directly input** on the Forecast and new Budget year on Rows 9 and 16 since there are formulas on these cells.

**General Commission on United Methodist Men**  
**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
<b>Total Net Assets</b>	\$ 4,374,860	\$ 4,453,131	\$ 4,464,414	\$ 4,473,533
<b>Restricted Net Assets</b>				
Temporarily Restricted Funds - See <b>Worksheet B</b>	\$ 2,743	\$ 2,743	\$ 2,743	\$ 2,743
Permanently Restricted Funds - See <b>Worksheet C</b>	\$ -	\$ -	\$ -	\$ -
<b>Total Restricted Net Assets</b>	\$ 2,743	\$ 2,743	\$ 2,743	\$ 2,743
<b>Unrestricted Net Assets</b>				
Unrestricted Designated - See <b>Worksheet D</b>	\$ 191,080	\$ 185,537	\$ 181,080	\$ 181,080
Unrestricted Undesignated - See <b>Worksheet E</b>	\$ 4,181,037	\$ 4,264,851	\$ 4,280,591	\$ 4,289,710
<b>Total Unrestricted Net Assets</b>	\$ 4,372,117	\$ 4,450,388	\$ 4,461,671	\$ 4,470,790
Assets not readily convertible to cash - See <b>Worksheet A</b>	\$ 90,374	\$ 56,320	\$ 72,374	\$ 54,374
<b>Available Unrestricted Net Assets</b>	\$ 4,281,743	\$ 4,394,068	\$ 4,389,297	\$ 4,416,416

General Commission on United Methodist Men  
 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	\$ 90,374	\$ 56,320	\$ 72,374	\$ 54,374
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
Other - Please describe	\$ -	\$ -	\$ -	\$ -
<b>Total Assets Not Readily Convertible to Cash</b>	<b>\$ 90,374</b>	<b>\$ 56,320</b>	<b>\$ 72,374</b>	<b>\$ 54,374</b>
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (19,597)</b>	<b>\$ (18,000)</b>	<b>\$ (18,000)</b>

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	\$ -	\$ -	\$ -	\$ -
Fixed Asset Depreciation	\$ (18,523)	\$ (19,597)	\$ (18,000)	\$ (18,000)
Other - Inventory - Write down	\$ -	\$ -	\$ -	\$ -
Change in value of Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -			
Other - Prepaid Expense and Other Assets	\$ -			
Other - Please Describe	\$ -			
<b>Change in Assets Not Readily Convertible to Cash</b>		<b>\$ (19,597)</b>	<b>\$ (18,000)</b>	<b>\$ (18,000)</b>
Check Figures		\$ -	\$ -	\$ -

General Commission on United Methodist Men  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Temporarily Restricted Funds (Subject to Purpose Restrictions)

Temporarily Restricted Funds					Fund Information		
					Purpose of Assets	Year Received	Year Expected to be Fully Utilized
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026			
<i>Amend Through Faith</i>	\$ 2,743	\$ 2,743	\$ 2,743	\$ 2,743			
<i>Fund 2 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 3 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 4 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Add Additional Lines as Necessary</i>	\$ -	\$ -	\$ -	\$ -			
<b>Total Temporarily Restricted Net Assets</b>	<b>\$ 2,743</b>	<b>\$ 2,743</b>	<b>\$ 2,743</b>	<b>\$ 2,743</b>			
<b>Change in Temporarily Restricted Net Assets</b>		\$ -	\$ -	\$ -			
<b>Anticipated Changes in Net Assets:</b>							
<b>Anticipated New Funds / Gifts:</b>							
<i>Amend Through Faith</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 2 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 3 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 4 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Add Additional Lines as Necessary</i>	\$ -	\$ -	\$ -	\$ -			
<b>Anticipated Investment Return on Assets (Investment Gains and Losses)</b>							
<i>Amend Through Faith</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 2 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 3 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 4 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Add Additional Lines as Necessary</i>	\$ -	\$ -	\$ -	\$ -			
<b>Anticipated Use of Funds:</b>							
<i>Amend Through Faith</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 2 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 3 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Fund 4 - Please Describe</i>	\$ -	\$ -	\$ -	\$ -			
<i>Add Additional Lines as Necessary</i>	\$ -	\$ -	\$ -	\$ -			
<b>Change in Temporarily Restricted Net Assets</b>		\$ -	\$ -	\$ -			
Check Figures		\$ -	\$ -	\$ -			

General Commission on United Methodist Men  
 Reserve (Net Asset) Analysis  
 Spending Plan Forms - Reserve Analysis  
 Permanently Restricted Funds (Endowments)

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

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

General Commission on United Methodist Men  
 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
Capital Expense	\$ 91,080	\$ 85,537	\$ 91,080	\$ 91,080	Repairs & upgrades to building interior & Exterior	2019	2025
Expansion of Ministries outside the US	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	To expand ministries in the Central Conferences	2019	2025
National Men's Events	\$ 50,000	\$ 50,000	\$ 40,000	\$ 40,000	To promote and plan and execute a Men's National & Regional Events	2019	2025
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	\$ -	\$ -	\$ -	\$ -			
<b>Total Board Designated</b>	<b>\$ 191,080</b>	<b>\$ 185,537</b>	<b>\$ 181,080</b>	<b>\$ 181,080</b>			
<b>Change in Board Designated Funds</b>			<b>\$ (10,000)</b>	<b>\$ -</b>			

Anticipated Changes in Board Designated							
Enter New Designations as positive numbers							
<b>Anticipated New Designations</b>							
Capital Expense	\$ -	\$ -	\$ -	\$ -			
Expansion of Ministries outside the US	\$ -	\$ -	\$ -	\$ -			
National Men's Events	\$ -	\$ -	\$ -	\$ -			
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	\$ -	\$ -	\$ -	\$ -			
<b>Total New Designations</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			
<b>Anticipated Use of Funds:</b>							
Enter Use of Funds as negative numbers							
Capital Expense	\$ -	\$ -	\$ -	\$ -			
Expansion of Ministries outside the US	\$ -	\$ -	\$ -	\$ -			
National Men's Events	\$ -	\$ -	\$ (10,000)	\$ -			
Designation 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 5 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 6 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 7 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 8 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 9 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Designation 10- Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
<b>Total Use of Funds</b>		<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ -</b>			
<b>Change in Board Designated Funds</b>		<b>\$ -</b>	<b>\$ (10,000)</b>	<b>\$ -</b>			
Check Figure		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			

General Commission on United Methodist Men  
 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	\$ 4,181,037	\$ 4,264,851	\$ 4,280,591	\$ 4,289,710
Change in Unrestricted Funds-Increase/(Decrease)		\$ 167,092	\$ 99,554	\$ 9,119

<b>Anticipated Changes in Net Assets:</b>				
Increase / (Use) of Unrestricted Net Assets		\$ 167,092	\$ 99,554	\$ 9,119
Change in Unrestricted Funds		<b>\$ 167,092</b>	<b>\$ 99,554</b>	<b>\$ 9,119</b>
Check Figure		\$ -	\$ -	\$ -