

Name of Agency:	General Council of Finance and Administration
President:	
Officer of Agency (signature):	
Treasurer:	Rick King
Treasurer Signature	
General Secretary:	Moses Kumar
General Secretary (signature):	
Date submitted:	November 10, 2025

General Council of Finance and Administration
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
General Administration On-Ratio Apportionments	13.0%	
Investment Earnings	20.0%	
Benefit Trust	18.0%	
Fixed Charges	15.0%	
Service Revenues	27.0%	
	0.0%	
	0.0%	

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

Fund	Collection Rate Assumed in Budget Yr.	GCFA Recommendation	Agency Comment
World Service	Fixed	70-80%	
Africa University	0.0%	75-85%	
Black College	0.0%	75-85%	
Ministerial Education	0.0%	75-85%	
General Administration	75.0%	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%	**Pending ap
Retiree Health	6.5%	6-1/2%	**Pending ap
Salaries	0.0%		
Other	0.0%		

Investment Assumptions		Agency Comment
Rate of Return on investments	7.6%	Short & LT
Impact of each 1 Percentage point variance	\$ -	

Capital Expenditures	Amount	Agency Comment
New Accounting ERP software	\$ 335,000	Great plains is nearing not being supported
Total	\$ 335,000	

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

Change in Staff Headcount		Comments:
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Expenses comprising of more than 5% of total expenses:	% of Total Expenses
Salaries	53.4%
Pension	5.4%
Group Insurance	8.2%
Audit Fees	5.6%
software & Hardware Maintenance	8.8%
	0.0%
Total	81.4%

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

**General Council of Finance and Administration
2026 General Agency Spending Plans
Key Assumptions**

Total	\$ -
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General Council of Finance and Administration
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue						
Apportioned Funds:						
1 World Service Fixed Charges	\$ 1,749,225	\$ 966,633	\$ 966,633	\$ -	\$ 975,619	\$ 8,986
2 Episcopal Fixed Charges	\$ 474,996	\$ 475,000	\$ 475,000	-	\$ 475,000	0
3 General Administration	\$ 2,624,041	\$ 1,248,959	\$ 1,413,560	164,601	\$ 1,433,218	19,658
4 Interdenominational Cooperation	\$ 29,603	\$ 7,882	\$ 7,882	-	\$ 7,956	74
5 Ministerial Education	\$ -	\$ -	\$ -	-	\$ -	-
6 Black College	\$ -	\$ -	\$ -	-	\$ -	-
7 Africa University	\$ -	\$ -	\$ -	-	\$ -	-
Total Apportioned Funds	\$ 4,877,865	\$ 2,698,474	\$ 2,863,075	\$ 164,601	\$ 2,891,792	\$ 28,718
Special Sunday Offerings:						
9 Human Relations Sunday	\$ 10,308	\$ 20,500	\$ 20,500	\$ -	\$ 20,500	\$ -
10 One Great Hour of Sharing	\$ 70,118	\$ 113,250	\$ 113,250	\$ -	\$ 113,250	-
11 United Methodist Student Day	\$ 8,096	\$ 19,750	\$ 19,750	\$ -	\$ 19,750	-
12 World Communion Sunday	\$ 13,449	\$ 38,500	\$ 38,500	\$ -	\$ 38,500	-
13 Peace with Justice Sunday	\$ 5,912	\$ 7,750	\$ 7,750	\$ -	\$ 7,750	-
14 Native American Ministries Sunday	\$ 8,881	\$ 11,004	\$ 11,000	\$ (4)	\$ 11,004	4
Total Special Sunday Offerings	\$ 116,764	\$ 210,754	\$ 210,750	\$ (4)	\$ 210,754	\$ 4
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	\$ 96,022	\$ -	\$ 241,094	\$ 241,094	\$ 100,000	(141,094)
430 Dividends & Interest (ST Investments)	\$ 3,132,579	\$ 1,205,000	\$ 1,830,000	\$ 625,000	\$ 915,000	(915,000)
449 Dividends & Interest (from long term investment per spending policy or plan)	\$ 447,460	\$ 395,000	\$ 413,000	\$ 18,000	\$ 357,000	(56,000)
450 Income from Outside Trusts	\$ -	\$ -	\$ -	\$ -	\$ -	-
455 Legacies & Bequests	\$ -	\$ -	\$ -	\$ -	\$ -	-
456 Capital Gains (Realized/unrealized, per spending policy or budget plan)	\$ 2,404,660	\$ 620,000	\$ 1,062,000	\$ 442,000	\$ 912,000	(150,000)
458 Service Fees	\$ 3,047,788	\$ 2,939,816	\$ 3,092,526	\$ 152,711	\$ 2,942,106	(150,420)
459 Receipts from Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
460 Benefit Trust Income	\$ 1,487,320	\$ 1,888,335	\$ 2,038,793	\$ 150,458	\$ 2,038,793	-
461 USPF Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	-
470 Miscellaneous Income	\$ 734,055	\$ 779,917	\$ 893,843	\$ 113,926	\$ 724,169	(169,674)
480 Contra Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
490 Building Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Income	\$ 11,349,885	\$ 7,828,067	\$ 9,571,257	\$ 1,743,189	\$ 7,989,069	\$ (1,582,188)
610 Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (4,754,255)	1,082,089	(55,382)	(1,137,471)	748,986	804,368
611 Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	-	\$ -	-
Total Use of Reserves	\$ (4,754,255)	\$ 1,082,089	\$ (55,382)	\$ (1,137,471)	\$ 748,986	\$ 804,368

General Council of Finance and Administration
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	\$ 11,590,259	\$ 11,819,384	\$ 12,589,699	\$ 770,315	\$ 11,840,602	\$ (749,098)

General Council of Finance and Administration
2026 General Agency Spending Plans
Detailed P & L

Revenue / Expense Items	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Expenditures:						
50 Distribution & Grants - UMC	\$ 6,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
51 Direct Support of Persons in Mission	\$ -	\$ -	\$ -	\$ -	\$ -	-
52 Grants - Outside UMC	\$ -	\$ -	\$ -	\$ -	\$ -	-
53 Program	\$ -	\$ -	\$ -	\$ -	\$ -	-
54 Research and Program Development	\$ -	\$ -	\$ -	\$ -	\$ -	-
55 Salaries	\$ 6,256,208	\$ 6,160,542	\$ 6,275,540	\$ 114,998	\$ 6,322,063	46,522
56 Pension Expense	\$ 616,080	\$ 622,944	\$ 620,357	\$ (2,586)	\$ 635,734	15,377
57 Employer's Payroll Taxes	\$ 426,993	\$ 452,844	\$ 442,038	\$ (10,806)	\$ 474,641	32,603
58 Retiree Insurance	\$ 68,574	\$ 108,698	\$ 108,698	\$ (0)	\$ 108,698	0
59 Group Insurance & Hospitalization	\$ 792,939	\$ 941,949	\$ 906,051	\$ (35,898)	\$ 968,706	62,655
60 Continuing Education	\$ 51,904	\$ 71,050	\$ 49,635	\$ (21,415)	\$ 98,615	48,979
61 Moving Expense/Other-Staff Events/Recruiting	\$ 24,754	\$ 29,030	\$ 126,454	\$ 97,424	\$ 50,455	(75,999)
62 Rent	\$ 117,784	\$ 112,644	\$ 106,984	\$ (5,660)	\$ 105,849	(1,135)
63 Building Management Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
64 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	-
65 Telephone & Internet	\$ 130,930	\$ 126,435	\$ 123,029	\$ (3,406)	\$ 123,818	789
66 Postage & Freight	\$ 3,605	\$ 9,325	\$ 12,068	\$ 2,743	\$ 12,695	627
67 Printing & Duplication	\$ 379	\$ 1,750	\$ 3,046	\$ 1,296	\$ 2,950	(96)
68 Office Supplies	\$ 25,654	\$ 4,290	\$ 3,221	\$ (1,068)	\$ 3,490	268
69 Dues & Subscriptions	\$ 42,136	\$ 72,851	\$ 66,689	\$ (6,162)	\$ 98,836	32,147
70 Equipment (items not capitalized)	\$ 62,145	\$ 77,513	\$ 58,988	\$ (18,525)	\$ 9,344	(49,644)
71 Equipment & Software Repair & Maintenance	\$ 5,123	\$ 47,485	\$ 73,151	\$ 25,666	\$ 54,737	(18,414)
72 Equipment Leasing	\$ 2,417	\$ 3,001	\$ 2,919	\$ (82)	\$ 2,875	(45)
73 Building Repair/Maint/Leasehold Imp	\$ 5,092	\$ 1,000	\$ 250	\$ (750)	\$ 1,000	750
74 Other Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	-
75 Depreciation Expense	\$ 283,121	\$ 255,372	\$ 255,327	\$ (45)	\$ 16,841	(238,486)
76 Inventory Write-off	\$ -	\$ -	\$ -	\$ -	\$ -	-
77 Audit Fees	\$ 710,193	\$ 760,925	\$ 760,215	\$ (710)	\$ 660,925	(99,290)
78 Legal Fees	\$ 275,527	\$ 105,845	\$ 250,334	\$ 144,489	\$ 286,821	36,487
79 Consultant Fees	\$ 13,565	\$ 61,850	\$ 103,166	\$ 41,316	\$ 166,399	63,233
80 Independent Contractors	\$ 81,743	\$ 110,722	\$ 210,983	\$ 100,261	\$ 154,390	(56,593)
81 Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
82 Data Processing Rental & Service	\$ -	\$ -	\$ -	\$ -	\$ -	-
83 Services Rendered by Other Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	-
84 Meeting Expense	\$ 117,845	\$ 151,051	\$ 352,018	\$ 200,967	\$ 63,149	(288,869)
85 Travel - Staff	\$ 326,291	\$ 478,942	\$ 601,056	\$ 122,114	\$ 291,769	(309,287)
86 Materials for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-
87 Promotional & Informational Materials	\$ 3,624	\$ 9,100	\$ 9,788	\$ 688	\$ 9,100	(688)
88 Films & Audio-Visuals	\$ -	\$ -	\$ -	\$ -	\$ -	-
89 All Other Insurance	\$ 73,127	\$ 92,628	\$ 90,352	\$ (2,275)	\$ 72,177	(18,175)
90 Special Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	-
91 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
92 Interest Expense (Incl. Capital Leases)	\$ -	\$ -	\$ -	\$ -	\$ -	-
93 Allowance for Uncollectible Accounts	\$ -	\$ -	\$ -	\$ -	\$ -	-
94 Miscellaneous, Contingency & Currency Exc fees	\$ 8,695	\$ 8,826	\$ 11,523	\$ 2,697	\$ 7,845	(3,678)
95 Gain/loss on Disposal of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	-
96 Computer Hardware Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	-
97 Software Purchases & Support	\$ 1,057,812	\$ 940,772	\$ 960,818	\$ 20,046	\$ 1,036,678	75,861
98 Information Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
99 Clearing Account	\$ -	\$ -	\$ -	\$ -	\$ -	-
100 Interdepartmental Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 11,590,259	\$ 11,819,384	\$ 12,589,699	\$ 770,315	\$ 11,840,602	\$ (749,098)

General Council of Finance and Administration
2026 General Agency Spending Plans
Detailed P & L

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

General Council of Finance and Administration
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 Council of Finance and Administration
2026 General Agency Spending Plans
Summary P & L

Revenue / Expenditures	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Revenue:						
Apportioned Funds	\$ 4,877,865	\$ 2,698,474	\$ 2,863,075	\$ 164,601	\$ 2,891,792	\$ 28,718
Special Sunday Offerings	\$ 116,764	\$ 210,754	\$ 210,750	\$ (4)	\$ 210,754	\$ 4
Other General Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Income	\$ 11,349,885	\$ 7,828,067	\$ 9,571,257	\$ 1,743,189	\$ 7,989,069	\$ (1,582,188)
Total before Reserves	\$ 16,344,514	\$ 10,737,295	\$ 12,645,081	\$ 1,907,786	\$ 11,091,615	\$ (1,553,466)
Operating Reserves-Unrestricted (Increase to)/Use of reserves	\$ (4,754,255)	\$ 1,082,089	\$ (55,382)	\$ (1,137,471)	\$ 748,986	\$ 804,368
Temporarily Restricted (Increase to)/Use of reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 11,590,259	\$ 11,819,384	\$ 12,589,699	\$ 770,315	\$ 11,840,602	\$ (749,098)
Expenditures:						
Distribution & Grants	\$ 6,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ (5,000)
Program, Research and Prog Develop.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries and Benefits	\$ 8,237,452	\$ 8,387,057	\$ 8,528,774	\$ 141,717	\$ 8,658,912	\$ 130,138
Building Management	\$ 122,876	\$ 113,644	\$ 107,234	\$ (6,410)	\$ 106,849	\$ (385)
Equip., Supplies, Postage & Printing, Teleph.	\$ 272,389	\$ 342,650	\$ 343,112	\$ 462	\$ 308,745	\$ (34,367)
Audit, Legal, Consultants & Ind. Contractors	\$ 1,081,028	\$ 1,039,341	\$ 1,324,698	\$ 285,356	\$ 1,268,535	\$ (56,163)
Meeting & Staff Travel	\$ 444,135	\$ 629,993	\$ 953,074	\$ 323,081	\$ 354,919	\$ (598,156)
Promo & Info Mat'ls (resale and not)	\$ 3,624	\$ 9,100	\$ 9,788	\$ 688	\$ 9,100	\$ (688)
Information Technology	\$ 1,057,812	\$ 940,772	\$ 960,818	\$ 20,046	\$ 1,036,678	\$ 75,861
Insurance & Taxes	\$ 73,127	\$ 92,628	\$ 90,352	\$ (2,275)	\$ 72,177	\$ (18,175)
Depreciation	\$ 283,121	\$ 255,372	\$ 255,327	\$ (45)	\$ 16,841	\$ (238,486)
Interest and Investment Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 8,695	\$ 8,826	\$ 11,523	\$ 2,697	\$ 7,845	\$ (3,678)
Total Expenditures	\$ 11,590,259	\$ 11,819,384	\$ 12,589,699	\$ 770,315	\$ 11,840,602	\$ (749,098)
Net Income (S/B \$0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
NON-OPERATING REVENUE & EXPENDITURES						
650 Non-Operating Realized and Unrealized Gains (losses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
655 Other Non-operating Revenue (List other non-operating revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
660 Other Non-Operating Expenses (List other non-operating Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Operating Revenue/(Expense)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Council of Finance and Administration
2026 General Agency Spending Plans
Spending by Program Functions

PROGRAM FUNCTIONS/ ADMINISTRATION	2024	2025			2026	
	Actual (Audit)	Budget	Forecast	Difference	Budget	Vs. 2025 Forecast
Finance	\$ 1,585,979	\$ 1,590,859	\$ 1,668,885	78,026	\$ 1,753,707	84,822
Episcopal	\$ 346,822	\$ 369,311	\$ 353,240	(16,071)	\$ 357,573	4,333
Data Services	\$ 833,373	\$ 741,625	\$ 758,383	16,758	\$ 751,448	(6,935)
Administration	\$ 8,824,085	\$ 9,117,589	\$ 9,809,191	691,602	\$ 8,977,874	(831,318)
Program 5	\$ -	\$ -	\$ -	-	\$ -	-
Program 6	\$ -	\$ -	\$ -	-	\$ -	-
Program 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Spending	\$ 11,590,259	\$ 11,819,384	\$ 12,589,699	\$ 770,315	\$ 11,840,602	\$ (749,098)

General Council of Finance and Administration
2026 General Agency Spending Plans
Distributions & Grants Detail to UMC

Grant / Distribution	Total Proposed Budget 2026	Current Year Forecast 2025	Prior Year Actual 2024
North Katanga Episcopal Area PAUMCS (Professional Assoc. of UM Church Secretaries)	0	5,000	6,000
Total	\$0	\$5,000	\$6,000

General Council of Finance and Administration
2026 General Agency Spending Plans
Distributions & Grants Detail Outside UMC

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

General Council of Finance and Administration
2026 General Agency Spending Plans
Consultant Fees Details

	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
Theresa Ancick dba Accura Business Services LLC	Data Governance	2,000	
Johanson Group, LLP	GCFA SOC2 Type II	3,500	
LBMC, PC	SOC Testing, Data and AI Services	74,320	
Lee Hecht Harrison, LLC	Personal and Confidential services	875	
Kalamba Kilumba	Translation of materials for the Stewardship training in Africa	1,136	
Isabelle Berger	Translation of materials for the Stewardship training in Africa	2,750	
Victoria J. Furio	Translation of materials for the Stewardship training in Africa	4,898	
Waleska P. Rehbein	Translation of materials for the Stewardship training in Africa	16	
Donor Direct	Automation of pledge file	4,275	
Presidio Network Solutions	Network Engineering services	3,395	
To be determined	Reserve for technical support for electronic remittances	6,000	
Anne Kiome Gatobu	Translation of materials for African Financial Update Meeting		1,395
Dean Dorton Allen Ford PLLC	ERP on-premise support		750
Donor Direct	Development of Donor Report and Testing		563
Isabelle Berger	Translation of materials for African Financial Update Meeting		1,070
Isaura Arex	Translation of materials for African Financial Update Meeting		1,100
Linda Boulos	Translation of materials for African Financial Update Meeting		400
Presidio Networked Solutions	Network Engineering services		7,963
Reasoner Language Solutions LLC	Translation of materials for African Financial Update Meeting		325
Total		\$103,166	\$13,565

**General Council of Finance and Administration
2026 General Agency Spending Plans
Contractor Details**

Contractor Name	Purpose	Current Year Forecast 2025	Prior Year Actual 2024
George K. Anding Jr.	Contracted work for legal department	15,933	81,743
Global Insight	Contracted work for IT department	20,520	
IG True Grit Parent Holdings, Inc.	Contracted work for IT department	39,488	
Latitude Holding Company LLC	Contracted work for legal department	11,993	
Robert Half Inc.	Contracted work for Finance department	23,020	
SafeGuard World International Limited	Contracted work for Connectional Relations (Africa)	100,031	
Total		\$210,983	\$81,743

The United Methodist Church
Agency Reserve Information Tool
Purpose and Instructions

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

General Council of Finance and Administration
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	\$ 49,528,674	\$ 32,359,162	\$ 49,584,056	\$ 48,835,070
Restricted Net Assets				
Temporarily Restricted Funds - See Worksheet B	\$ 10,598	\$ 10,598	\$ 10,598	\$ 10,598
Permanently Restricted Funds - See Worksheet C	\$ 16,332,821	\$ 50	\$ 16,332,821	\$ 16,332,821
Total Restricted Net Assets	\$ 16,343,419	\$ 10,648	\$ 16,343,419	\$ 16,343,419
Unrestricted Net Assets				
Unrestricted Designated - See Worksheet D	\$ 218,273	\$ 218,273	\$ 12,904,010	\$ 12,901,510
Unrestricted Undesignated - See Worksheet E	\$ 32,966,982	\$ 32,130,241	\$ 20,336,627	\$ 19,590,140
Total Unrestricted Net Assets	\$ 33,185,255	\$ 32,348,514	\$ 33,240,637	\$ 32,491,651
Assets not readily convertible to cash - See Worksheet A	\$ 273,521	\$ 273,521	\$ 18,194	\$ 336,352
Available Unrestricted Net Assets	\$ 32,911,734	\$ 32,074,993	\$ 33,222,443	\$ 32,155,298

General Council of Finance and Administration
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	\$ 273,521	\$ 273,521	\$ 18,194	\$ 336,352
Inventory	\$ -	\$ -	\$ -	\$ -
Untraded Stock	\$ -	\$ -	\$ -	\$ -
Real Estate Investments	\$ -	\$ -	\$ -	\$ -
Other - Prepaid Expense and Other Assets	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Assets Not Readily Convertible to Cash	\$ 273,521	\$ 273,521	\$ 18,194	\$ 336,352
Change in Assets Not Readily Convertible to Cash		\$ (255,372)	\$ (255,327)	\$ 318,159

Anticipated Changes in Assets Not Readily Convertible to Cash	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Fixed Asset Purchases	\$ -	\$ -	\$ -	\$ 335,000
Fixed Asset Depreciation	\$ (283,121)	\$ (255,372)	\$ (255,327)	\$ (16,841)
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		\$ (255,372)	\$ (255,327)	\$ 318,159
Check Figures		\$ -	\$ -	\$ -

General Council of Finance and Administration
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Temporarily Restricted Funds (Subject to Purpose Restrictions)

					Fund Information		
Temporarily Restricted Funds					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			
Various	\$ 10,598	\$ 10,598	\$ 10,598	\$ 10,598	PAUMCS, Data Svs Study, Clergy Retreat		
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Total Temporarily Restricted Net Assets	\$ 10,598	\$ 10,598	\$ 10,598	\$ 10,598			
Change in Temporarily Restricted Net Assets		\$ -	\$ -	\$ -			
Anticipated Changes in Net Assets:							
Anticipated New Funds / Gifts:							
Various	\$ -	\$ -	\$ -	\$ -			
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)							
Various	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Anticipated Use of Funds:							
Various	\$ -	\$ -	\$ -	\$ -			
Fund 2 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 3 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -			
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -			
Change in Temporarily Restricted Net Assets		\$ -	\$ -	\$ -			
Check Figures		\$ -	\$ -	\$ -			

General Council of Finance and Administration
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Permanently Restricted Funds (Endowments)

10598

Permanently Restricted Funds

					Fund Information	
Type / Restriction of Asset (Agency Specific)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Purpose of Assets	Year Received
PAUMCS Secretary Endow	\$ 50	\$ 50	\$ 50	\$ 50		
Permanent Fund	\$ 5,702,333		\$ 5,702,333	\$ 5,702,333		
Accum Earnings - Perm Fund	\$ 10,630,438		\$ 10,630,438	\$ 10,630,438		
Fund 4 - Please Describe			\$ -	\$ -		
Add Additional Lines as Necessary			\$ -	\$ -		
Total Permanently Restricted Net Assets	\$ 16,332,821	\$ 50	\$ 16,332,821	\$ 16,332,821		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		

Anticipated Changes in Net Assets:						
Anticipated New Funds / Gifts:						
PAUMCS Secretary Endow		\$ -	\$ -	\$ -		
Permanent Fund		\$ -	\$ -	\$ -		
Accum Earnings - Perm Fund		\$ -	\$ -	\$ -		
Fund 4 - Please Describe		\$ -	\$ -	\$ -		
Add Additional Lines as Necessary		\$ -	\$ -	\$ -		
Anticipated Investment Return on Assets (Appropriations, Investment Gains and Losses)						
PAUMCS Secretary Endow	\$ -	\$ -	\$ -	\$ -		
Permanent Fund	\$ -	\$ -	\$ -	\$ -		
Accum Earnings - Perm Fund	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Anticipated Use of Funds:						
PAUMCS Secretary Endow	\$ -	\$ -	\$ -	\$ -		
Permanent Fund	\$ -	\$ -	\$ -	\$ -		
Accum Earnings - Perm Fund	\$ -	\$ -	\$ -	\$ -		
Fund 4 - Please Describe	\$ -	\$ -	\$ -	\$ -		
Add Additional Lines as Necessary	\$ -	\$ -	\$ -	\$ -		
Change in Permanently Restricted Net Assets		\$ -	\$ -	\$ -		
Check Figure		\$ -	\$ -	\$ -		

General Council of Finance and Administration
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
Annual Conf Admin & Financial Support	\$ 218,273	\$ 218,273	\$ 203,420	\$ 200,920	Assist Annual Conf - Admin Support		
GCFA Board Resolution signed 10/14/2205	\$ -	\$ -	\$ 12,700,590	\$ 12,700,590	Innovative training events; future LT capital expenditures mainly for IT infrastructure; underwrite GCFA's operational expenses; any distribution approved by the GCFA board	2025	
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	\$ 218,273	\$ 218,273	\$ 12,904,010	\$ 12,901,510			
Change In Board Designated Funds		\$ (1,220)	\$ 12,685,737	\$ (2,500)			

Anticipated Changes in Board Designated Ass	<i>Enter New Designations as positive numbers</i>						
Anticipated New Designations	<i>Enter Use of Funds as negative numbers</i>						
Annual Conf Admin & Financial Support	\$ -	\$ -	\$ -	\$ -			
GCFA Board Resolution signed 10/14/2205	\$ -	\$ -	\$ 12,700,590	\$ -	Proceeds from sale of GCFA Building in 2022	2025	
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		\$ -	\$ 12,700,590	\$ -			
Anticipated Use of Funds:	<i>Enter Use of Funds as negative numbers</i>						
Annual Conf Admin & Financial Support	\$ -	\$ (1,220)	\$ (14,853)	\$ (2,500)			
GCFA Board Resolution signed 10/14/2205	\$ -	\$ -	\$ -	\$ -			
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		\$ (1,220)	\$ (14,853)	\$ (2,500)			
Change in Board Designated Funds		\$ (1,220)	\$ 12,685,737	\$ (2,500)			
Check Figure	\$ -	\$ -	\$ -	\$ -			

General Council of Finance and Administration
Reserve (Net Asset) Analysis
Spending Plan Forms - Reserve Analysis
Unrestricted (Undesignated) Funds

33029814

Undesignated Unrestricted Funds

Fund Category	Actual 2024	Budget 2025	Forecast 2025	Budget 2026
Unrestricted (Undesignated) Funds	\$ 32,966,982	\$ 32,130,241	\$ 20,336,627	\$ 19,590,140
Change in Unrestricted Funds-Increase/(Decrease)		\$ (1,080,869)	\$ (12,630,355)	\$ (746,486)

Anticipated Changes in Net Assets:				
Increase / (Use) of Unrestricted Net Assets		\$ (1,080,869)	\$ (12,630,355)	\$ (746,486)
Change in Unrestricted Funds		\$ (1,080,869)	\$ (12,630,355)	\$ (746,486)
Check Figure		\$ -	\$ -	\$ -