

Central Pacific District
2025 / 2026 Budget

	Actual 7/1/23 - 6/30/24	Actual 7/1/24 - 1/31/25	Projected (2) 7/1/24 - 6/30/25	2024 / 25 Approved Budget	Variance	Budget 7/1/25 - 6/30/26
Revenue						
4000 · Contributions	\$ 47,240	\$ 49,269	\$ 84,461	\$ 50,000	\$ 34,461	\$ 40,000
4100 · Church Contributions	\$ 997,542	\$ 548,971	\$ 941,093	\$ 950,000	\$ (8,907)	\$ 1,000,000
4150 · Reversion revenue					\$ -	
4300 · Net Assets Released from Restriction	\$ 15,733	\$ 30,361	\$ 52,047	\$ 30,000	\$ 22,047	\$ 30,000
4600 · Rental income	\$ 115,000	\$ 81,273	\$ 139,325	\$ 140,000	\$ (675)	\$ 140,000
4700 · Settlement income						
5000 · Interest	\$ 62,471	\$ 44,145	\$ 75,677	\$ 50,000	\$ 25,677	\$ 80,000
5100 · Other Income	\$ 19,006	\$ 4,218	\$ 7,231	\$ 4,000	\$ 3,231	\$ 5,000
5110/5120 · realized and unrealized G/L	\$ 7,026	\$ 4,000	\$ 6,857	\$ (6,000)	\$ 12,857	\$ 5,000
Total Cash Revenue	\$ 1,264,018	\$ 762,237	\$ 1,306,692	\$ 1,218,000	\$ 88,692	\$ 1,300,000
Expenses						
6000 · Salaries (1)	\$ 385,628	\$ 267,974	\$ 459,384	\$ 542,275	\$ 82,891	\$ 601,097
6010 · Payroll taxes	\$ 5,327	\$ 3,378	\$ 5,791	\$ 11,314	\$ 5,523	\$ 7,676
6020 · Employee benefits	\$ 23,889	\$ 14,764	\$ 25,310	\$ 55,071	\$ 29,761	\$ 87,876
6030 · Workers compensation	\$ 377	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 1,000
6100 · Accounting and audit fees	\$ 35,085	\$ 21,165	\$ 29,915	\$ 29,000	\$ (915)	\$ 30,000
6110 · Legal fees	\$ 197	\$ 325	\$ 557	\$ 20,000	\$ 19,443	\$ 5,000
6120 · Consulting	\$ 4,650	\$ 8,888	\$ 15,237	\$ 6,200	\$ (9,037)	\$ 13,700
6140 · Rent	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -
6145 · Contribution to CP resources	\$ 6,000	\$ 3,500	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
6146 · Church assessment	\$ 678	\$ 361	\$ 619	\$ 3,000	\$ 2,381	\$ 1,500
6147 · Church planting grants	\$ 9,167	\$ 42,500	\$ 72,857	\$ 60,000	\$ (12,857)	\$ 60,000
6148 · Church planting initiatives	\$ 85,889	\$ 47,449	\$ 81,341	\$ 120,000	\$ 38,659	\$ 100,000
6150 · Subsidy-Churches	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 1,500
6151 · Leadership development (Hispanic)	\$ 8,610	\$ 3,582	\$ 6,141	\$ 12,000	\$ 5,859	\$ 12,000
6152 · Leadership development (Others)	\$ 14,969	\$ 2,331	\$ 20,246	\$ 38,000	\$ 17,754	\$ 31,000
6153 · 3 cohorts				\$ 21,000		\$ 10,000
6155 · Gifts	\$ 4,127	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 4,500
6160 · Mission Support	\$ 30,350	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
6161 · Cuba Mission Expenses	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
6175 · Church Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6190 · Utilities	\$ 28,367	\$ 17,052	\$ 29,232	\$ 44,000	\$ 14,768	\$ 32,000
6250 · Property taxes	\$ 6,751	\$ 4,974	\$ 8,527	\$ 6,500		\$ 10,000
6260 · Other bldg expenses	\$ 8,952	\$ 12,335	\$ 21,146	\$ 14,000		\$ 26,000
6300 · Repair and maintenance	\$ 62,057	\$ 19,365	\$ 33,197	\$ 18,000	\$ (15,197)	\$ 28,000
6400 · Insurance	\$ 20,441	\$ 2,553	\$ 20,000	\$ 17,000	\$ (3,000)	\$ 20,500
6410 · Meals	\$ 37,470	\$ 13,754	\$ 23,578	\$ 22,000	\$ (1,578)	\$ 43,500
6415 · Caring for pastors	\$ 2,888	\$ 4,070	\$ 8,977	\$ 13,500	\$ 4,523	\$ 14,500
6420 · Supplies	\$ 14,611	\$ 5,631	\$ 9,653	\$ 6,300	\$ (3,353)	\$ 6,150
6430 · Small equipment & furniture	\$ 5,729	\$ 113	\$ 194	\$ 3,000	\$ 2,806	\$ 2,000
6440 · Resources and books	\$ 93	\$ 607	\$ 1,041	\$ 2,000	\$ 959	\$ 2,750
6450 · Computer Hardware & Software	\$ 978	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
6500 · Dues, subscriptions and members	\$ 5,384	\$ 5,504	\$ 10,185	\$ 6,000	\$ (4,185)	\$ 6,700
6600 · Training and professional devel	\$ 14,250	\$ 3,041	\$ 17,213	\$ 19,000	\$ 1,787	\$ 12,200
6610 · Conference and Seminar	\$ 22,609	\$ 13,147	\$ 15,000	\$ 11,000	\$ (4,000)	\$ 8,800
6620 · Professional counseling	\$ 870	\$ 600	\$ 1,029	\$ 7,500	\$ 6,471	\$ 4,500
6700 · Travel	\$ 64,357	\$ 31,068	\$ 56,259	\$ 98,100	\$ 41,841	\$ 82,200
6702 · Lodging	\$ 59,897	\$ 10,180	\$ 25,451	\$ 46,500	\$ 21,049	\$ 46,600
6715 · Vehicle	\$ 1,055	\$ 323	\$ 554	\$ 5,000	\$ 4,446	\$ 4,000
6720 · Postage and delivery	\$ 457	\$ 124	\$ 213	\$ 2,000	\$ 1,787	\$ 1,000
6800 · Printing and reproduction	\$ 5,765	\$ 702	\$ 1,203	\$ 6,300	\$ 5,097	\$ 7,100
6900 · Telephone & other communication	\$ 8,303	\$ 5,318	\$ 9,117	\$ 10,140	\$ 1,023	\$ 10,140
7000 · Payroll processing fees	\$ 759	\$ 1,129	\$ 1,935	\$ 1,500	\$ (435)	\$ 1,500
7010 · Credit card fees and bank charg	\$ 40	\$ (6)	\$ (10)	\$ 200	\$ 210	\$ 200
7100 · Other fees	\$ 270	\$ 434	\$ 744	\$ 1,300	\$ 556	\$ 1,926
7150 · Investment fees	\$ 7,500	\$ 5,282	\$ 9,055	\$ 7,000	\$ (2,055)	\$ 8,000
7220 · Benevolence	\$ -	\$ 4,300	\$ 7,371	\$ 6,000	\$ (1,371)	\$ 6,000
7230 · Perpetual Development Fund			\$ -	\$ -	\$ -	\$ -
7240 · Partnership Grant	\$ 350		\$ -	\$ 3,000	\$ 3,000	\$ 3,000
7250 · Press Forward Grants			\$ -	\$ 3,000	\$ 3,000	\$ 3,000
7260 · Proclaim the Gospel Grant	\$ 1,000	\$ 500	\$ 857	\$ 3,000	\$ 2,143	\$ 3,000
7350 · Reserve					\$ -	\$ -
7380 · Contribution to NO re: reversion		\$ -	\$ -		\$ -	\$ -
Total Cash Expenses	\$ 997,546	\$ 578,317	\$ 1,035,118	\$ 1,336,000	\$ 289,054	\$ 1,389,615
Carryover from prior year excess cash						\$ 89,615
Net Ordinary Cash Income / (Loss)	\$ 266,472	\$ 183,920	\$ 271,574	\$ (118,000)	\$ (389,573)	\$ 0
Non-cash Item - 7300 Depreciation	\$ (113,558)	\$ (104,252)	\$ (178,718)	\$ (28,000)	\$ 150,718	\$ (180,000)
Non-cash Net Income / (Loss)	\$ 152,914	\$ 79,668	\$ 92,856	\$ (146,000)	\$ (238,856)	\$ (180,000)