

Central Pacific District
2026 / 2027 Operating Budget

	Operating Budget	Actual	Estimate Actual	Operating Budget	E27K Operating Budget	Total Operating Budget
	7/1/25-6/30/26	12/31/2026	6/30/2026	7/1/26-6/30/27	7/1/26-6/30/27	7/1/26-6/30/27
Revenue						
4000 · Contributions	\$ 40,000		\$ -	\$ -		\$ -
4100 · Church Contributions	\$ 1,000,000	\$ 466,208	\$ 932,416	\$ 1,000,000		\$ 1,000,000
4150 · Reversion revenue			\$ -	\$ -		\$ -
4300 · Net Assets Released from Restriction	\$ 30,000	\$ 27,500	\$ 38,000	\$ 40,000		\$ 40,000
4600 · Rental income	\$ 140,000	\$ 72,525	\$ 145,050	\$ 140,000		\$ 140,000
4700 · Settlement income			\$ -	\$ -		\$ -
5000 · Interest	\$ 80,000	\$ 39,269	\$ 78,538	\$ 80,000		\$ 80,000
5100 · Other Income	\$ 5,000	\$ 775	\$ 1,550	\$ 5,000		\$ 5,000
5110/5120 · realized and unrealized G/L	\$ 5,000	\$ 4,031	\$ 8,062	\$ 5,000		\$ 5,000
Operating Funding from Reserves	\$ 89,615			\$ 122,000		\$ 122,000
E27K - Funding from Reserves					\$ 270,000	\$ 270,000
E27K - Donations					\$ 578,500	\$ 578,500
						\$ -
Total Cash Revenue	\$ 1,389,615	\$ 610,308	\$ 1,203,616	\$ 1,392,000	\$ 848,500	\$ 2,240,500
				\$ -		
Expenses				\$ -		
6000 · Salaries (1)	\$ 601,097	\$ 234,319	\$ 490,000	\$ 614,813		\$ 614,813
6010 · Payroll taxes	\$ 7,676	\$ 2,841	\$ 5,682	\$ 4,559		\$ 4,559
6020 · Employee benefits	\$ 87,876	\$ 14,312	\$ 28,624	\$ 74,070		\$ 74,070
6030 · Workers compensation	\$ 1,000	\$ -	\$ -	\$ 1,200		\$ 1,200
6100 · Accounting and audit fees	\$ 30,000	\$ 10,410	\$ 30,910	\$ 31,000		\$ 31,000
6110 · Legal fees	\$ 5,000	\$ 4,098	\$ 8,196	\$ 5,000		\$ 5,000
6120 · Consulting	\$ 13,700	\$ 1,800	\$ 3,600	\$ 10,500		\$ 10,500
6140 · Rent	\$ -	\$ -	\$ -	\$ 1,000		\$ 1,000
6145 · Contribution to CP resources	\$ 6,000	\$ 3,000	\$ 6,000	\$ 6,000		\$ 6,000
6146 · Church assessment	\$ 1,500	\$ -	\$ -	\$ 1,500		\$ 1,500
6147 · Church planting grants	\$ 60,000	\$ 40,000	\$ 60,000	\$ 80,000		\$ 80,000
6148 · Church planting initiatives	\$ 100,000	\$ 42,736	\$ 85,472	\$ 80,000		\$ 80,000
6xxx- Envisionsite	\$ -	\$ -	\$ -	\$ -		\$ -
6150 · Subsidy-Churches	\$ 1,500	\$ 150	\$ 300	\$ 500		\$ 500
6151 · Leadership development (Hispanic)	\$ 12,000	\$ 6,110	\$ 12,220	\$ 12,000		\$ 12,000
6152 · Leadership development (Others)	\$ 31,000	\$ 8,667	\$ 17,334	\$ 31,000		\$ 31,000
6153 · 3 cohorts	\$ 10,000			\$ 5,000		\$ 5,000
6155 · Gifts	\$ 4,500	\$ 2,175	\$ 4,350	\$ 4,500		\$ 4,500
6160 · Mission support	\$ -		\$ -	\$ -		\$ -
6160 · Mission Support	\$ 15,000	\$ -	\$ -	\$ 15,000		\$ 15,000
6161 · Africa Mission Expenses	\$ 2,000	\$ -	\$ -	\$ 2,000		\$ 2,000
6175 · Church Health	\$ -	\$ -	\$ -	\$ -		\$ -
6190 · Utilities	\$ 32,000	\$ 16,916	\$ 33,832	\$ 34,000		\$ 34,000
6250 · Property taxes	\$ 10,000	\$ 5,521	\$ 11,042	\$ 12,000		\$ 12,000
6260 · Other bldg expenses	\$ 26,000	\$ 14,981	\$ 29,962	\$ 30,000		\$ 30,000
6300 · Repair and maintenance	\$ 28,000	\$ 4,532	\$ 9,064	\$ 27,000		\$ 27,000
6400 · Insurance	\$ 20,500	\$ 2,272	\$ 21,000	\$ 21,000		\$ 21,000
6410 · Meals	\$ 43,500	\$ 22,689	\$ 45,378	\$ 36,500		\$ 36,500
6415 · Caring for pastors	\$ 14,500	\$ 7,234	\$ 14,468	\$ 16,950		\$ 16,950
6420 · Supplies	\$ 6,150	\$ 3,633	\$ 7,266	\$ 5,000		\$ 5,000
6430 · Small equipment & furniture	\$ 2,000	\$ 213	\$ 426	\$ 3,700		\$ 3,700
6440 · Resources and books	\$ 2,750	\$ -	\$ -	\$ 2,250		\$ 2,250
6450 · Computer Hardware & Software	\$ 4,500	\$ 1,532	\$ 3,064	\$ 4,500		\$ 4,500
6500 · Dues, subscriptions and members	\$ 6,700	\$ 3,897	\$ 8,544	\$ 12,500		\$ 12,500
6600 · Training and professional devel	\$ 12,200	\$ 1,786	\$ 9,572	\$ 18,480		\$ 18,480
6610 · Conference and Seminar	\$ 8,800	\$ 2,419	\$ 6,838	\$ 7,000		\$ 7,000
6620 · Professional counseling	\$ 4,500	\$ -	\$ -	\$ 3,600		\$ 3,600
6700 · Travel	\$ 82,200	\$ 36,029	\$ 75,058	\$ 84,000		\$ 84,000
6702 · Lodging	\$ 46,600	\$ 28,132	\$ 64,264	\$ 46,000		\$ 46,000
6715 · Vehicle	\$ 4,000	\$ 2,793	\$ 5,586	\$ 2,900		\$ 2,900
6720 · Postage and delivery	\$ 1,000	\$ 338	\$ 676	\$ 1,020		\$ 1,020
6800 · Printing and reproduction	\$ 7,100	\$ 4,623	\$ 9,246	\$ 5,500		\$ 5,500

6900 - Telephone & other communication	\$ 10,140	\$ 4,447	\$ 8,894	\$ 10,720		\$ 10,720
7000 - Payroll processing fees	\$ 1,500	\$ 708	\$ 1,416	\$ 1,500		\$ 1,500
7010 - Credit card fees and bank charg	\$ 200	\$ -	\$ -	\$ 200		\$ 200
7100 - Other fees	\$ 1,926	\$ 43	\$ 86	\$ 1,539		\$ 1,539
7150 - Investment fees	\$ 8,000	\$ 4,661	\$ 9,322	\$ 9,500		\$ 9,500
7220 - Benevolence	\$ 6,000	\$ 3,972	\$ 6,000	\$ 6,000		\$ 6,000
7230 - Perpetual Development Fund	\$ -		\$ -	\$ -		\$ -
7240 - Partnership Grant	\$ 3,000	\$ 350	\$ 700	\$ 3,000		\$ 3,000
7250 - Press Forward Grants	\$ 3,000	\$ 500	\$ 1,000	\$ 3,000		\$ 3,000
7260 - Proclaim the Gospel Grant	\$ 3,000	\$ -	\$ -	\$ 3,000		\$ 3,000
7350 - Reserve		\$ -		\$ -		\$ -
7380 - Contribution to NO re: reversion		\$ -	\$ -	\$ -		\$ -
E27K - Prayer & Cultural Transformation					\$ 132,500	\$ 132,500
E27K - Training and Equipping					\$ 118,000	\$ 118,000
E27K - Outreach & Events					\$ 507,000	\$ 507,000
E27K - Technology and Follow-up					\$ 91,000	\$ 91,000
Total Cash Expenses	\$ 1,389,615	\$ 544,839	\$ 1,135,392	\$ 1,392,000	\$ 848,500	\$ 2,240,500
				\$ -		
Carryover from prior year excess cash	\$ 0	\$ -	\$ -	\$ (0)	\$ -	\$ (0)
Net Ordinary Cash Income / (Loss)	\$ 0	\$ 65,469	\$ 68,224	\$ (0)	\$ -	\$ (0)
				\$ -		\$ -
Non-cash Item - 7300 Depreciation	\$ (180,000)	\$ (90,000)	\$ (180,000)	\$ (180,000)		\$ (180,000)
				\$ -		\$ -
Non-cash Net Income / (Loss)	\$ (180,000)	\$ (24,531)	\$ (111,776)	\$ (180,000)		\$ (180,000)