Financial Report to the CCPC Congregation
FY 2026, the Twelve Months ending 6/30/26
(Unaudited)

Our Ministry Integration team is pleased to provide you with this summary financial report for the 2026 fiscal year ending June 30, 2026. The church's financial condition is **excellent** with **$852,951** of **unrestricted cash and investments.** We are thankful for God's continuing blessing and for the members of our congregation that continue to give faithfully to support CCPC's mission.

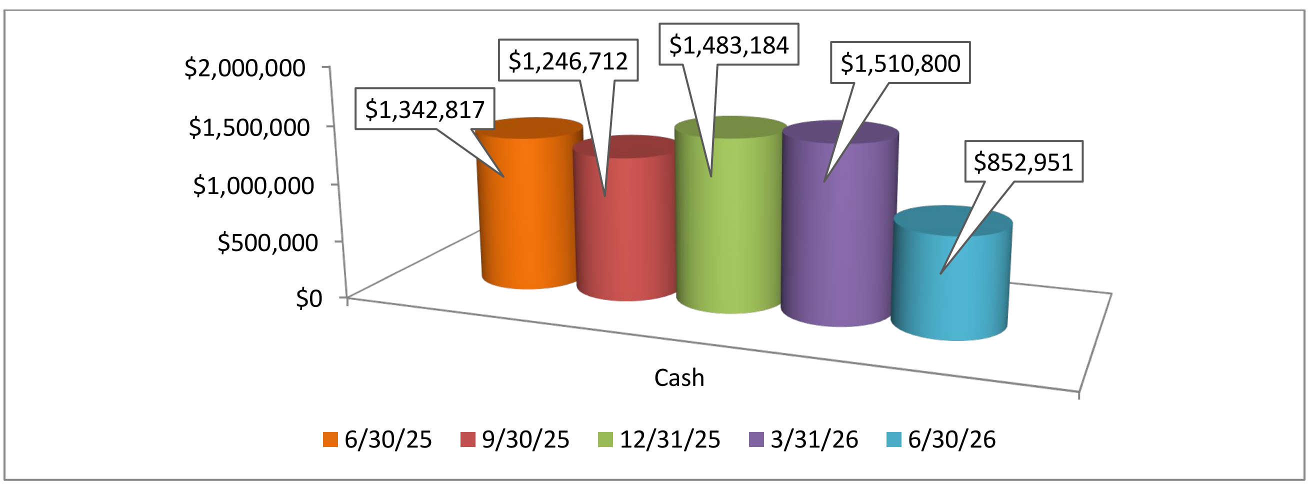
Summary

The church had a **net operating surplus** of $225,151 versus a **break-even** budget. Revenue was $211,833 **higher** and expenses were $(13,318) **lower** than the budget, which resulted in the surplus. The reasons for these variances are discussed in this report.

Balance Sheet Activity – Unrestricted Cash Position

Unrestricted cash (available for operations) was $852,951 at June 30th, which is $657,849 **lower** than at 3/31/26, as shown below. This reduction was due to moving the 2026 surplus to the restricted maintenance fund and a $285,000 receivable due from the EPC in reimbursement of certain expenses for the recent General Assembly and 4Q26 expenses. The receivable will be paid in 1Q27.

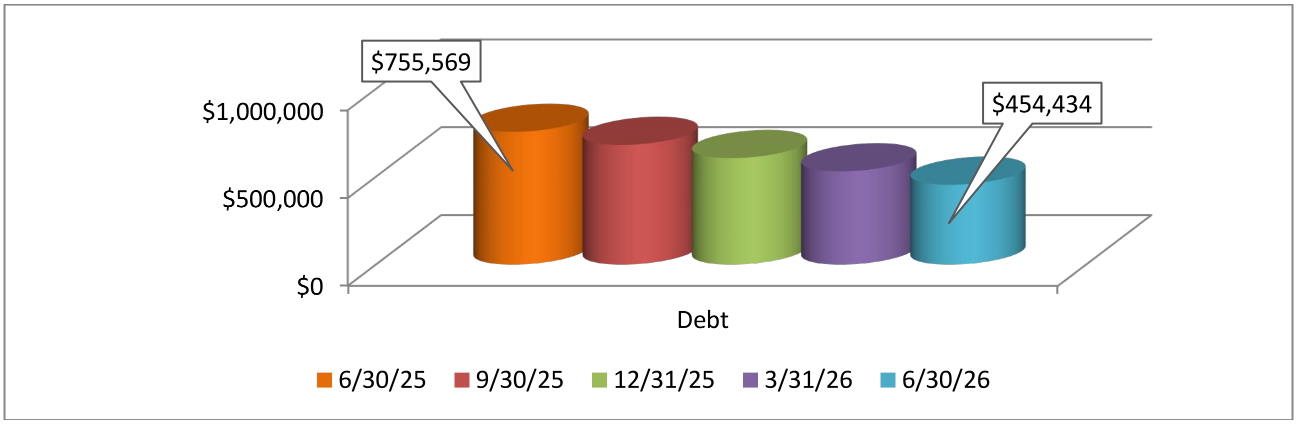
Operating Cash Position Comparison



December 31st is usually the high point for operating cash and September 30th the low point during a fiscal year, primarily due to the giving patterns of the church, as demonstrated in the graph above. Spending, however, tends to be constant throughout the year.

At 6/30/26 there was no short-term debt and $454,434 of long-term debt outstanding that is supported by $10.3 million of unrestricted assets. The long-term debt consists entirely of the outstanding balance on the mortgage loan for the Community Center. This loan bears a fixed interest rate of 3% and has a repayment schedule which will retire the debt on October 1, 2027.

Long-Term Debt Comparison

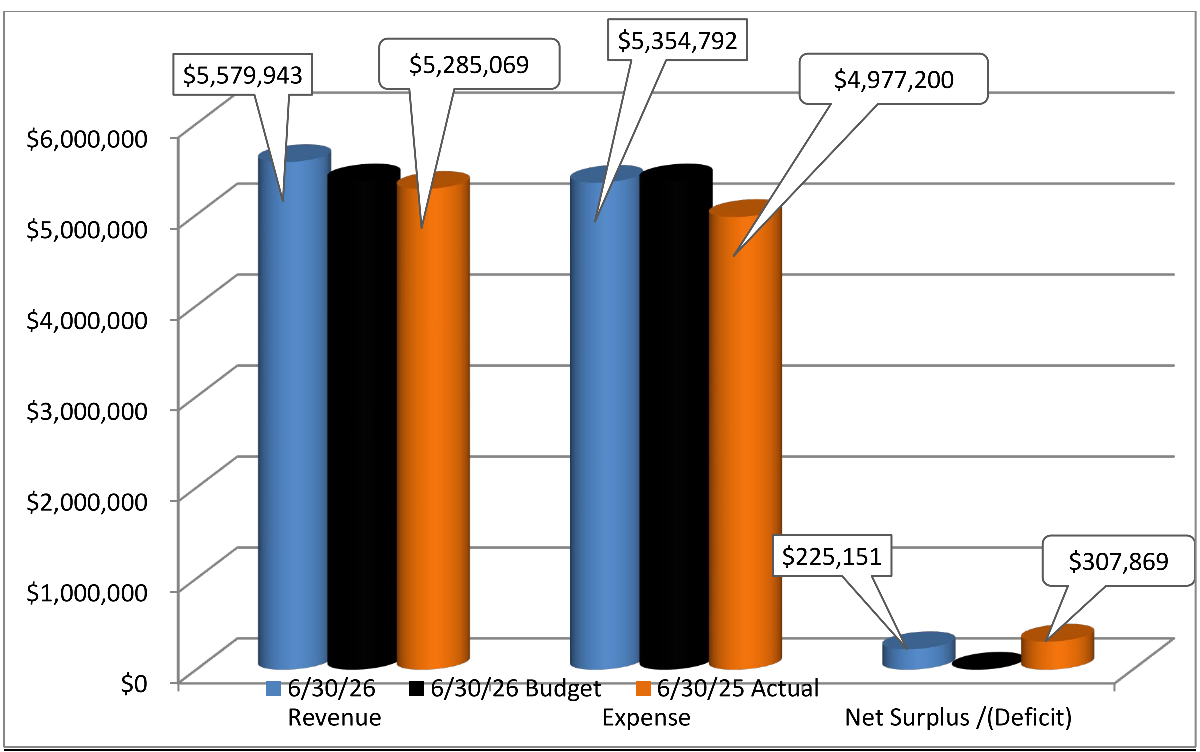


Principal and interest payments on the long-term debt totaled $322,731 for FY 2026.

Operating Revenues & Expense – Twelve Months Ending 6/30/26.

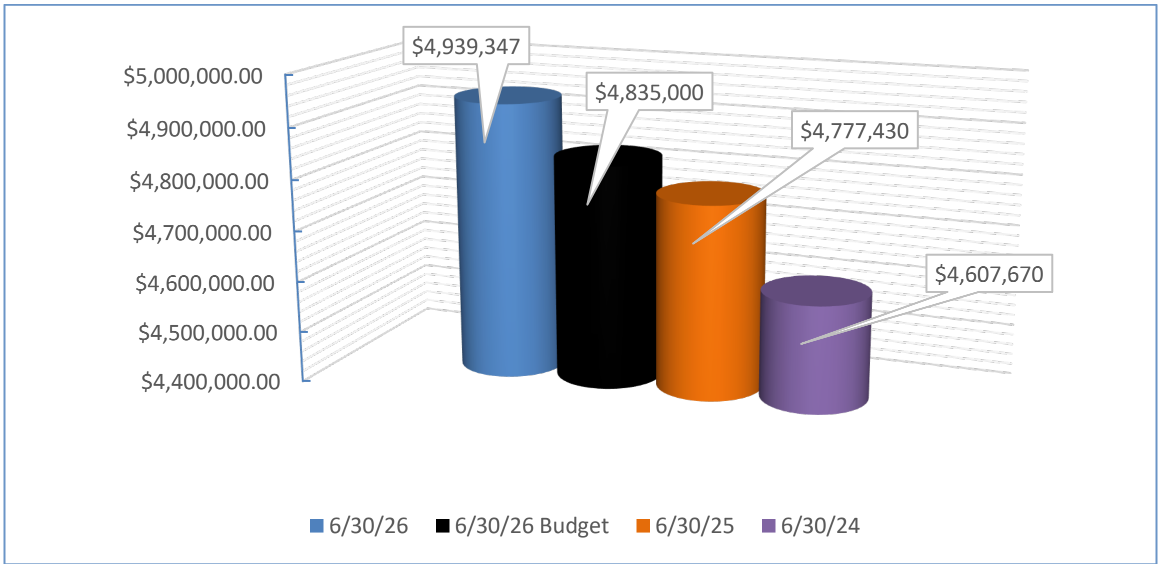
Revenues of $5,579,943 were $211,833 **higher** than the budget based on giving, pre/playschool tuition, fees and grant income and miscellaneous income that was $104,347, 30,443 and $77,043 **higher** than the budget, respectively. The miscellaneous income variance was primarily due to higher interest earned on investments than budgeted. Operating expenses totaled $5,354,792 and were $ (13,318) **less** than the budget, resulting in a $ 225,151 surplus versus a **break-even** budget**.**

Revenue & Expense Comparison



Giving was $ 104,347 **higher** than the budget and $161,917 **higher** than one year ago.

Tithes & Gifts Comparison



Firm Foundation Update

Revenue and expenses for the "Laying a Firm Foundation" fund are separate from the operating results of the church. Below is a summary of that activity **as of June 30, 2026**:

Donations Received	$2,516,530
Expenditures	(1,483,606)
Contracts Payable	(276,112)
Balance 6/30/26	**$756,812**

Seventy-five percent of the expenditures were used to fund organ repairs, mission giving (20% of donations received), sanctuary acoustic improvements and concrete repairs (parking lot drainage and emergency exit from FUEL). The balance went for various improvements in grounds and facilities. Forty percent of the remaining contracts payable is for HVAC replacements. The balance of the fund plus additional donations is expected to be spent on replacing the main sanctuary air conditioning unit.

Session Designated Funds

Periodically the Session will set aside or designate funds from the operating account to fund specific projects or maintenance of church facilities that are **not** recorded as operating expenses. The following recaps the flow of funds with this restriction for the last ninety days:

Balance 3/31/26	**$ 1,006,074**
Additions-4Q26	282,820
Expenditures- 4Q26	(28,953)
Balance 6/30/26	**$ 1,259,941**

The transfer of the surplus accounted for most of the additions. Expenses for the quarter were mostly facility maintenance items that are charged to this fund, not the operating fund.

The Ministry Integration team appreciates your outstanding support in raising Kingdom resources to fund the ministry work of CCPC. Please let us know if you have any questions about the information contained in this report.

Respectfully submitted,

Gary Hein
Executive Pastor

Richard Staky
Treasurer

Wade Pursell
Elder

Will Barnes
Elder

Brad Strait
Senior Pastor