

COMMUNITY CHRISTIAN CHURCH AND
AFFILIATES, ILLINOIS

CONSOLIDATED ANNUAL FINANCIAL REPORT



COMMUNITY
CHRISTIAN CHURCH

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

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COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

January 6, 2026

Members of the Leadership Commission
Community Christian Church and Affiliates
Naperville, Illinois

Opinion

We have audited the accompanying financial statements of Community Christian Church and Affiliates (the Community) (a nonprofit organization), and the discretely presented component unit, which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Community Christian Church and Affiliates and the discretely presented component unit, as of September 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Community and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Community's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Community's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Community's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

The financial statements of NewThing, LLP a discretely presented component unit of Community Christian Church and Affiliates, have a fiscal year-end of December 31, 2024, which differs from the fiscal year-end of Community Christian Church and Affiliates. These financial statements have been included in Community Christian Church and Affiliates' financial statements as of and for the year ended December 31, 2024. Our opinion is not modified with respect to this matter.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

**Consolidated Statements of Financial Position
September 30, 2025**

	Community	Component Unit NewThing, NFP
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 739,510	323,674
Accounts Receivable	209,000	264,000
Prepaid Expenses	5,533	-
Total Current Assets	<u>954,043</u>	<u>587,674</u>
Noncurrent Assets		
Capital Assets		
Nondepreciable	3,006,886	-
Depreciable	39,528,372	-
Accumulated Depreciation	(15,930,970)	-
Total Noncurrent Assets	<u>26,604,288</u>	<u>-</u>
Total Assets	<u>27,558,331</u>	<u>587,674</u>
LIABILITIES		
Current Liabilities		
Accounts Payable	53,291	298
Other Payables	114,602	-
Deferred Revenue	565,978	-
Current Portion of Long-Term Debt	428,055	-
Total Current Liabilities	<u>1,161,926</u>	<u>298</u>
Noncurrent Liabilities		
Notes Payable - Net	19,898,015	-
Total Liabilities	<u>21,059,941</u>	<u>298</u>
NET ASSETS		
With Donor Restrictions	-	14,671
Without Donor Restrictions	<u>6,498,390</u>	<u>572,705</u>
Total Net Assets	<u>6,498,390</u>	<u>587,376</u>
Total Liabilities and Net Assets	<u>27,558,331</u>	<u>587,674</u>

The notes to the financial statements are an integral part of this statement.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

**Consolidated Statements of Activities
For the Fiscal Year Ended September 30, 2025**

	Community		Totals	Component
	Without Donor Restrictions	With Donor Restrictions		Unit NewThing, NFP
Support and Revenue				
Offerings and Fees	\$ 8,038,731	-	8,038,731	-
Contribution - Capital Asset	286,466	-	286,466	-
Miscellaneous	3,493,386	-	3,493,386	-
Global Income	-	-	-	1,081,942
Total Support and Revenue	11,818,583	-	11,818,583	1,081,942
Expenses				
Program Services				
Salaries and Benefits	4,717,946	-	4,717,946	-
Ministry Programs	1,075,302	-	1,075,302	-
Facilities	4,818,068	-	4,818,068	-
Repairs and Maintenance	6,354	-	6,354	-
Depreciation and Amortization	1,389,563	-	1,389,563	-
Miscellaneous	13,545	-	13,545	-
Global Expenses	-	-	-	921,113
North America Expenses	-	-	-	119,823
Total Program Services	12,020,778	-	12,020,778	1,040,936
Support Services				
Management and General				
Oversight Services	79,063	-	79,063	-
Financial and Human Resources	56,921	-	56,921	-
Information Technology	26,786	-	26,786	-
Liability Insurance	69,829	-	69,829	-
Miscellaneous Expenses	16,106	-	16,106	-
Global Expenses	-	-	-	224,542
North America Expenses	-	-	-	31,511
Total Management and General	248,705	-	248,705	256,053
Fundraising	-	-	-	77,404
Total Support Services	248,705	-	248,705	333,457
Total Expenses	12,269,483	-	12,269,483	1,374,393
Change in Net Assets	(450,900)	-	(450,900)	(292,451)
Net Assets - Beginning	6,949,290	-	6,949,290	879,827
Net Assets - Ending	6,498,390	-	6,498,390	587,376

The notes to the financial statements are an integral part of this statement.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

**Consolidated Statements of Cash Flows
For the Fiscal Year Ended September 30, 2025**

	Community	Component Unit NewThing, NFP
Cash Flows from Operating Activities		
Change in Net Assets	\$ (450,900)	(292,451)
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided by (Used In) Operating Activities:		
Depreciation and Amortization Expense	1,389,563	-
(Increase) Decrease in Current Assets	184,407	66,000
Increase (Decrease) in Current Liabilities	(861)	(53,812)
	<u>1,122,209</u>	<u>(280,263)</u>
Cash Flows from Capital and Related		
Financing Activities		
Payment of Long Term Debt	(590,427)	-
	<u>(590,427)</u>	<u>-</u>
Net Change in Cash and Cash Equivalents	(24,864)	(280,263)
Cash and Cash Equivalents		
Beginning	<u>764,374</u>	<u>603,937</u>
Ending	<u><u>739,510</u></u>	<u><u>323,674</u></u>

The notes to the financial statements are an integral part of this statement.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 1 – NATURE OF ORGANIZATION

Community Christian Church and Affiliates (Community) was established in 1989. Community’s primary mission is to “help people find their way back to God” and is realized by reaching people who are far from God, restoring communities to the dream of God and reproducing that mission in others.

Community is a hybrid church with multiple expressions for worship:

- In Naperville at one location (Yellow Box facility at Ogden and Rickert).
- In Plainfield at two locations (Commons facility at Riverwalk Ct. and Carillon Clubhouse).
 - The Sportsplex area within Riverwalk Ct. is not exempt from property taxes since that part of the facility is used for non-charitable activities.
- In Yorkville in the Yorkville Home Design Center.
- In Aurora at 635 N Randall Road.
- In Downers Grove at 3910 Highland Avenue.
- In Chicago at Victory Garden Theatre in Lincoln Park.
- Online at communityonline.tv and on various social media platforms.
- MicroChurches throughout the US and abroad.
- In prisons and correctional facilities through Community Freedom.

Oversight of the direction of Community is provided by a Leadership Commission selected from among the lay leaders which function as the elders of Community. Financial support for ministry comes solely from donor contributions and fees for services. Community is an independent nondenominational church.

NewThing, NFP is a not-for-profit organization organized under the laws of the State of Illinois. The Organization is considered a component unit of the Community Christian Church and Affiliates (Community) under the accounting standards followed by Community; however, the Organization is a separate legal entity. As of the date of this report, the December 31, 2024 audit for NewThing, NFP is the most recent audited financial statements on file with Community.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Consolidated Financial Statements

The accompanying consolidated financial statements include the accounts of Community, its affiliated not-for-profit organizations: Community 4:12, Cars of Hope, Community Sportsplex LLC, and Community at Plainfield, LLC. Inter-organization transactions and balances have been eliminated in consolidation.

Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Net Assets

Community's consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of Community and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Community's management and the board of directors.

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Community or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Consolidated Statement of Activities.

At the end of the fiscal year, all of the net assets Community has are considered net assets without donor restrictions.

Cash and Cash Equivalents

For the purpose of the Consolidated Statement of Financial Position and Consolidated Statement of Cash Flows, Community's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of purchase. Community did not have any investments at the end of the fiscal year.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,500 or more, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Buildings and Improvements	15 - 40 Years
Leasehold Improvements	Lease Term
Furniture and Equipment	3 - 7 Years
Leased Equipment	3 - 7 Years
Leased Building	3 - 7 Years

Contributed Services

Contributed services are reported as contribution revenue and as assets or expenses only if the services create or enhance a non-financial asset (for example, property and equipment) or:

- Would typically need to be purchased by Community if the services had not been provided by contribution
- Require specialized skills
- Are provided by individuals with those skills

Contributed Revenue

Contributions that are restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are satisfied or expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Contributions due in the next year are reflected as current promises to give and are recorded at their net realized value. Unconditional promises to give due in subsequent years are reflected as long-term promises to give and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts.

At September 30, 2025, contributions of \$565,978, have not been recognized in the Statement of Activities because the conditions on which they depend have not yet been met. All of these conditions relate to the timing of when the programs, grants, and contributions are set to occur.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Use of Estimates

The preparation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Functional Allocation of Expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with the time and on estimated made by Community's management.

Designation of Unrestricted Net Assets

It is the policy of the Leadership Commission to review its plan for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to ensure adequate financing of such improvements and acquisitions.

Income Taxes

Community is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. Community has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. Community has determined that there are no material uncertain tax positions that require recognition or disclosure in the consolidated financial statements. There was no unrelated business income for the year ended September 30, 2025.

Community's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

NOTE 3 – CASH AND CASH EQUIVALENTS

At year-end the carrying amount of Community's cash deposits totaled \$739,510 and the bank balances totaled \$784,789. At year-end, the entire bank balance of the deposits was covered by federal depository or equivalent insurance.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 4 – AGREEMENT WITH LOCAL RELIGIOUS ORGANIZATIONS

On August 23, 2018, Community transferred ownership of another building to a local religious organization for an agreed upon sum of \$2,700,000. That organization transferred \$1,000,000 for this building and Community also entered into an agreement with that organization for the remaining \$1,700,000. The local religious organization agreed to pay Community an annual fee of \$170,000 for 10 years. This fee is split between Community, which retains \$5,000 for administration, its NewThing affiliate, which receives 40%, and an additional outside church-planting organization, which is sent 60% of the amount. Community has recorded a receivable for the amount they anticipate receiving through the end of the agreement. A capital asset was not recorded by Community; however, if the local religious organization does not meet the agreement criteria, then Community receives ownership of the building. As of September 30, 2025, this outstanding receivable is valued at \$209,000.

NOTE 5 – AVAILABILITY AND LIQUIDITY

The following represents Community's financial assets at September 30, 2025:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 739,510
Accounts Receivable	209,000
Total Financial Assets	<u>948,510</u>
Less Amounts not Available to be used within one year:	
Program Restrictions	<u>393,481</u>
Financial Assets Available to Meet General Expenses over the Next Twelve Months	<u><u>555,029</u></u>

Community's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,650,000	356,886	-	3,006,886
Depreciable Capital Assets				
Buildings and Improvements	35,990,728	105,298	-	36,096,026
Leasehold Improvements	604,942	-	-	604,942
Furniture and Equipment	2,660,210	94,462	14,938	2,739,734
Leased Equipment	87,670	-	-	87,670
Leased Building	67,930	-	67,930	-
	<u>39,411,480</u>	<u>199,760</u>	<u>82,868</u>	<u>39,528,372</u>
Less Accumulated Depreciation				
Buildings and Improvements	12,576,885	1,173,372	-	13,750,257
Leashold Improvements	-	-	-	-
Furniture and Equipment	1,924,800	178,202	9,959	2,093,043
Leased Equipment	60,118	27,552	-	87,670
Leased Building	67,934	-	67,934	-
	<u>14,629,737</u>	<u>1,379,126</u>	<u>77,893</u>	<u>15,930,970</u>
Total Net Depreciable Capital Assets	<u>24,781,743</u>	<u>(1,179,366)</u>	<u>4,975</u>	<u>23,597,402</u>
Total Net Capital Assets	<u>27,431,743</u>	<u>(822,480)</u>	<u>4,975</u>	<u>26,604,288</u>

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

**Notes to the Consolidated Financial Statements
September 30, 2025**

NOTE 7 – LONG-TERM DEBT

Notes Payable

Community enters into notes payable to provide funds for acquisition of capital assets. Notes payable have been issued for Community. Notes payable are direct obligations and pledge the full faith and credit of Community. Notes payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Naperville and Yorkville Note Payable due in monthly installments of \$71,968 including interest of 7.50% gauranteed through August 1, 2026, maturing on August 1, 2040.	\$ 8,011,938	-	271,943	7,739,995
Downers Grove Note Payable due in monthly installments of \$6,542 including interest of 5.99% gauranteed through August 1, 2029, maturing on August 1, 2044.	911,836	-	24,546	887,290
Plainfield Note Payable due in monthly installments of \$101,791 including interest of 7.95% gauranteed through June 1, 2027, maturing on June 1, 2044.	12,151,983	-	264,929	11,887,054
	<u>21,075,757</u>	<u>-</u>	<u>561,418</u>	<u>20,514,339</u>

Leases Payable

Community entered into leases payable in fiscal year 2024. Leases payable are a direct obligation and pledge the full faith and credit of Community. Leases payable currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$87,670 Lease Payable of 2023, due in montly installments of \$2,448 to \$2,694, including interest at 5.25% through August 4, 2025.	\$ 29,009	-	29,009	-

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 7 – LONG-TERM DEBT – Continued

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Notes Payable	\$ 21,075,757	-	561,418	20,514,339	605,889
Debt Issuance Costs	(198,704)	-	(10,435)	(188,269)	(177,834)
Leases Payable	29,009	-	29,009	-	-
	<u>20,906,062</u>	<u>-</u>	<u>579,992</u>	<u>20,326,070</u>	<u>428,055</u>

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Notes Payable	
	Principal	Interest
2026	\$ 605,889	1,557,722
2027	653,891	1,509,720
2028	705,710	1,457,901
2029	761,651	1,401,964
2030	822,033	1,341,580
2031	887,219	1,276,393
2032	957,589	1,206,023
2033	1,033,559	1,130,053
2034	1,115,571	1,048,041
2035	1,204,112	959,501
2036	1,299,699	863,912
2037	1,402,896	760,714
2038	1,514,307	649,303
2039	1,634,595	529,017
2040	1,692,491	399,152
2041	1,005,159	294,836
2042	1,086,711	213,283
2043	1,174,908	125,087
2044	956,349	31,732
Totals	<u>20,514,339</u>	<u>16,755,934</u>

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 8 – NET ASSETS

Without Donor Restrictions

Net Assets without donor restrictions as of September 30, 2025, were comprised of the following:

Program Restrictions	
Benevolence	\$ 12,936
Cars of Hope	157,385
Community 4:12	50,000
Divine Back Nine	841
Leadership Residents	21,050
The Chicagoland Collective	151,269
Undesignated	<u>6,104,909</u>
Total	<u><u>6,498,390</u></u>

NOTE 9 – EMPLOYEE BENEFIT PLAN

Community has a 403(b) plan covering all employees over 21 years of age who have gained and maintained eligibility by completing at least 1,000 hours of service during the plan year. Community matches employee contributions up to 3% of their annual salary. Employer contributions to the plan were \$136,050 for the year ended September 30, 2025.

NOTE 10 – PAYMENTS TO RECIPIENT ORGANIZATIONS

During the year ended September 30, 2025, Community made the following cash payments to other nonprofit organizations which are shown as ministry programs and new initiative expenses on the Consolidated Statement of Activities:

Compassion International	\$ 41,270
Exponential	30,000
New Generations	1,500
Philippine Frontline Ministries	70,000
Phil's Friends	820
Refuge Chicago	5,000
The Chicago Partnership	2,500
The Neighborliness Center	6,250
Wayside Cross Ministries	195
Wellsprings of Freedom Intl	2,050
World Relief	<u>21,000</u>
Total	<u><u>180,585</u></u>

COMMUNITY CHRISTIAN CHURCH AND AFFILIATES

Notes to the Consolidated Financial Statements September 30, 2025

NOTE 11 – CONTRIBUTED NONFINANCIAL ASSETS

Contributed services are recognized as contributed revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Community generally pays for services requiring specific expertise, so no contributed recognition is necessary. Community also receives donated services from a variety of unpaid volunteers assisting Community in its programs. However, these donated services are not reflected in the Consolidated Statements of Activities because the criteria for recognition have not been satisfied. During 2025, there were approximately 1,800 attenders volunteering their time in ministry by working with groups of children, students and adults, leading on worship, drama, teaching and prayer teams, serving on administrative teams like first impressions, chat support and community service, and other ministry-related tasks.