

First Baptist Church
Balance Sheet
As of September 30, 2026

	Sep 30, 26
ASSETS	
Current Assets	
Checking/Savings	
FNB	
FNB-CHECKING	48,461.99
FNB-SAVINGS-MMIA	
RESTRICTED SAVINGS	42,304.33
UNRESTRICTED SAVINGS	5,699.76
Total FNB-SAVINGS-MMIA	48,004.09
Total FNB	96,466.08
MB FOUNDATION	
MB-CD	
MB-CD CASH RESERVE	200,000.00
MB-CD UNRESTRICTED SAVINGS	9,699.76
Total MB-CD	209,699.76
MB-DEMAND ACCOUNT	
MB-DEMAND ACCOUNT-CASH RESERVE	30,319.39
MB-DEMAND ACCOUNT-UNRESTRICTED	24,981.28
Total MB-DEMAND ACCOUNT	55,300.67
MB-GLOBAL MISSIONS INVESTMENTS	
MB-GLOBAL MISSIONS FUND	677,296.59
MB-GMF INVESTMENT PERFORMANCE	92,247.29
Total MB-GLOBAL MISSIONS INVESTMENTS	769,543.88
Total MB FOUNDATION	1,034,544.31
SSB	
SSB-DEACON FUND	19,262.49
Total SSB	19,262.49
Total Checking/Savings	1,150,272.88
Total Current Assets	1,150,272.88
TOTAL ASSETS	1,150,272.88
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,343.06
Total Accounts Payable	1,343.06
Credit Cards	
FNB Visa	9,816.32
Sam's Mastercard	8,399.63
Total Credit Cards	18,215.95
Other Current Liabilities	
Payroll Liabilities	8,933.89
Total Other Current Liabilities	8,933.89
Total Current Liabilities	28,492.90
Total Liabilities	28,492.90
Equity	
Opening Balance Equity	-328,286.25
TRNA	
ABW PROJECT	243.82
ABW SCHOLARSHIP & REFIT	485.00
CAPITAL IMPROVEMENTS	52,992.09
DEACON FUND	19,262.49
FBC MISSIONS	2,201.78
Frontiers - Lindblom	2,500.00
Global Mission Distribution	-27,000.00
IF TABLE	499.89
MEMORIALS	6,615.00
Pastoral Ministry Fund	3,759.55
RMMO	7.20
Total TRNA	61,566.82
Unrestricted Net Assets	1,340,255.61
Net Income	48,243.80
Total Equity	1,121,779.98
TOTAL LIABILITIES & EQUITY	1,150,272.88

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Accrual Basis

First Baptist Church
Profit & Loss Budget vs. Actual
September 2026

	Sep 26	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	91,547.53	76,773.13	14,774.40	119.2%
MB-GMF INVESTMENT PERFORMANCE	-7,227.17			
Total Income	84,320.36	76,773.13	7,547.23	109.8%
Gross Profit	84,320.36	76,773.13	7,547.23	109.8%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	0.00	291.67	-291.67	0.0%
COPIER MAINTENANCE	0.00	291.67	-291.67	0.0%
DUES, FEES, LICENSES	4,761.06	3,333.33	1,427.73	142.8%
KITCHEN SUPPLY	947.06	708.33	238.73	133.7%
OFFICE SUPPLY	242.79	333.33	-90.54	72.8%
POSTAGE	0.00	150.00	-150.00	0.0%
Total ADMINISTRATION	5,950.91	5,108.33	842.58	116.5%
CHURCH MINISTRY				
ADULT MINISTRY	1,500.19	958.33	541.86	156.5%
CAMPING & CONFERENCE	448.00	583.33	-135.33	76.8%
CHILDREN'S MINISTRY	756.20	750.00	6.20	100.8%
CHURCH MINISTRY RESOURCES	491.51	625.00	-133.49	78.6%
MISSIONS PROJECTS AND PEOPLE	8,250.00	8,333.33	-83.33	99.0%
RADIO MINISTRY	500.00	433.33	66.67	115.4%
SENIOR ADULT OUTREACH	99.97	458.33	-358.36	21.8%
SUNDAY WORSHIP & SPECIAL EVENTS	0.00	625.00	-625.00	0.0%
YOUTH MINISTRY	1,130.62	1,666.67	-536.05	67.8%
Total CHURCH MINISTRY	13,176.49	14,433.32	-1,256.83	91.3%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	1,666.67	-1,666.67	0.0%
CUSTODIAL CARE	2,900.00	2,900.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	149.99	1,666.67	-1,516.68	9.0%
INSURANCE	0.00	5,000.00	-5,000.00	0.0%
PROPERTY & MAINTENANCE	3,392.53	3,333.33	59.20	101.8%
UTILITIES				
ELECTRIC & INTERNET	3,235.83	1,833.33	1,402.50	176.5%
GAS	111.71	1,000.00	-888.29	11.2%
TELEPHONE	412.93	416.67	-3.74	99.1%
WATER & TRASH	365.52	366.67	-1.15	99.7%
Total UTILITIES	4,125.99	3,616.67	509.32	114.1%
Total FACILITIES	10,568.51	18,183.34	-7,614.83	58.1%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	286.30	416.66	-130.36	68.7%
SENIOR PASTOR	723.35	708.33	15.02	102.1%
WORSHIP & OUTREACH PASTOR	131.51	416.67	-285.16	31.6%
Total MINISTRY EXPENSES	1,141.16	1,541.66	-400.50	74.0%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	1,787.50	1,950.00	-162.50	91.7%
PASTOR OF FAMILY MINISTRIES	6,707.35	6,874.99	-167.64	97.6%
PASTOR OF WORSHIP & OUTREACH	7,722.66	7,184.37	538.29	107.5%
SENIOR PASTOR	10,647.27	9,833.33	813.94	108.3%
Total PASTORAL SALARIES & BENEFITS	26,864.78	25,842.69	1,022.09	104.0%
PAYROLL TAX	1,230.94	929.84	301.10	132.4%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	1,697.68	529.17	1,168.51	320.8%
COMMUNITY CARE COORDINATOR	3,588.00	3,588.00	0.00	100.0%
COUNSELOR	1,672.54	1,213.33	459.21	137.8%
MINISTRIES COORDINATOR	5,303.43	4,452.50	850.93	119.1%
TREASURER	618.12	950.92	-332.80	65.0%
Total STAFF WAGES & BENEFITS	12,879.77	10,733.92	2,145.85	120.0%
Total SALARIES AND BENEFITS	42,116.65	39,048.11	3,068.54	107.9%
Total Expense	71,812.56	76,773.10	-4,960.54	93.5%
Net Income	12,507.80	0.03	12,507.77	41,692,666.7%

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Accrual Basis

First Baptist Church
Profit & Loss Budget vs. Actual
 January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	672,696.08	690,958.17	-18,262.09	97.4%
MB-GMF INVESTMENT PERFORMANCE	29,450.66			
Total Income	702,146.74	690,958.17	11,188.57	101.6%
Gross Profit	702,146.74	690,958.17	11,188.57	101.6%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	898.18	2,624.99	-1,726.81	34.2%
COPIER MAINTENANCE	927.05	2,624.99	-1,697.94	35.3%
DUES, FEES, LICENSES	34,331.88	30,000.01	4,331.87	114.4%
KITCHEN SUPPLY	5,517.68	6,375.01	-857.33	86.6%
OFFICE SUPPLY	2,944.62	3,000.01	-55.39	98.2%
POSTAGE	1,481.01	1,350.00	131.01	109.7%
Total ADMINISTRATION	46,100.42	45,975.01	125.41	100.3%
CHURCH MINISTRY				
ADULT MINISTRY	10,223.62	8,625.01	1,598.61	118.5%
CAMPING & CONFERENCE	9,282.18	5,250.01	4,032.17	176.8%
CHILDREN'S MINISTRY	6,096.44	6,750.00	-653.56	90.3%
CHURCH MINISTRY RESOURCES	6,463.75	5,625.00	838.75	114.9%
MISSIONS PROJECTS AND PEOPLE	106,717.72	75,000.01	31,717.71	142.3%
RADIO MINISTRY	3,900.00	3,900.01	-0.01	100.0%
SENIOR ADULT OUTREACH	5,040.52	4,125.01	915.51	122.2%
SUNDAY WORSHIP & SPECIAL EVENTS	6,327.93	5,625.00	702.93	112.5%
YOUTH MINISTRY	19,132.68	14,999.99	4,132.69	127.6%
CHURCH MINISTRY - Other	0.00			
Total CHURCH MINISTRY	173,184.84	129,900.04	43,284.80	133.3%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	14,999.99	-14,999.99	0.0%
CUSTODIAL CARE	26,100.00	26,100.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	10,819.15	14,999.99	-4,180.84	72.1%
INSURANCE	32,401.97	45,000.00	-12,598.03	72.0%
PROPERTY & MAINTENANCE	30,141.33	30,000.01	141.32	100.5%
UTILITIES				
ELECTRIC & INTERNET	16,839.59	16,500.01	339.58	102.1%
GAS	4,419.65	9,000.00	-4,580.35	49.1%
TELEPHONE	2,679.48	3,749.99	-1,070.51	71.5%
WATER & TRASH	2,958.62	3,299.99	-341.37	89.7%
Total UTILITIES	26,897.34	32,549.99	-5,652.65	82.6%
Total FACILITIES	126,359.79	163,649.98	-37,290.19	77.2%
Payroll Expenses	0.00	0.00	0.00	0.0%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	1,312.35	3,750.02	-2,437.67	35.0%
FAMILY MINISTRIES PASTOR	0.00	0.00	0.00	0.0%
SENIOR PASTOR	6,392.53	6,375.01	17.52	100.3%
WORSHIP & OUTREACH PASTOR	4,342.90	3,749.99	592.91	115.8%
Total MINISTRY EXPENSES	12,047.78	13,875.02	-1,827.24	86.8%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	17,724.50	17,550.00	174.50	101.0%
PASTOR OF FAMILY MINISTRIES	24,467.86	61,875.03	-37,407.17	39.5%
PASTOR OF WORSHIP & OUTREACH	64,189.48	64,659.39	-469.91	99.3%
SENIOR PASTOR	89,239.47	88,500.01	739.46	100.8%
Total PASTORAL SALARIES & BENEFITS	195,621.31	232,584.43	-36,963.12	84.1%
PAYROLL TAX	8,129.41	8,368.54	-239.13	97.1%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	5,930.96	4,762.49	1,168.47	124.5%
COMMUNITY CARE COORDINATOR	32,292.00	32,292.00	0.00	100.0%
COUNSELOR	10,580.27	10,920.01	-339.74	96.9%
MINISTRIES COORDINATOR	37,496.41	40,072.50	-2,576.09	93.6%
TREASURER	6,159.75	8,558.24	-2,398.49	72.0%
Total STAFF WAGES & BENEFITS	92,459.39	98,605.24	-4,145.85	95.7%
Total SALARIES AND BENEFITS	308,257.89	351,433.23	-43,175.34	87.7%
Total Expense	653,902.94	690,958.26	-37,055.32	94.6%
Net Income	48,243.80	-0.09	48,243.89	-53,604,222.2%