

**First Baptist Church**  
**Balance Sheet**  
As of June 30, 2022

	Jun 30, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
CHECKING - FNB	102,720.36
DEACON FUND - SSB	10,747.00
SAVINGS - MMIA - FNB	
CASH RESERVE	192,670.00
RESTRICTED SAVINGS	110,696.38
UNRESTRICTED SAVINGS	95,999.88
<b>Total SAVINGS - MMIA - FNB</b>	<b>399,366.26</b>
<b>Total Checking/Savings</b>	<b>512,833.62</b>
<b>Other Current Assets</b>	
S&T Credit	585.20
<b>Total Other Current Assets</b>	<b>585.20</b>
<b>Total Current Assets</b>	<b>513,418.82</b>
<b>TOTAL ASSETS</b>	<b>513,418.82</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	612.03
<b>Total Accounts Payable</b>	<b>612.03</b>
Credit Cards	
FNB Visa	880.98
Sam's Mastercard	2,683.70
<b>Total Credit Cards</b>	<b>3,564.68</b>
Other Current Liabilities	
Payroll Liabilities	2,227.32
<b>Total Other Current Liabilities</b>	<b>2,227.32</b>
<b>Total Current Liabilities</b>	<b>6,404.03</b>
<b>Total Liabilities</b>	<b>6,404.03</b>
<b>Equity</b>	
Opening Balance Equity	-328,286.25
<b>TRNA</b>	
Area 96 Proceeds	39,255.00
CAMP FEE FUND	1,077.50
CAMP SCHOLARSHIP FUND	1,570.94
CAPITAL IMPROVEMENTS	18,345.74
DEACON FUND	10,747.00
FBC MISSIONS	10,020.00
HOUSE OF HOPE	8,749.94
IF TABLE	874.28
<b>MEMORIALS</b>	
D Edwards	40.00
D Riner	935.00
G Evans	1,655.00
J Ellis	125.00
Jane Bollinger	1,915.00
MEMORIALS - Other	1,257.16
<b>Total MEMORIALS</b>	<b>5,927.16</b>
PASS THROUGH ACCOUNT	13,525.00
PERSPECTIVES	6,611.64
Youth	4,739.18
<b>Total TRNA</b>	<b>121,443.38</b>
Unrestricted Net Assets	636,276.79
Net Income	77,580.87
<b>Total Equity</b>	<b>507,014.79</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>513,418.82</b>

**First Baptist Church**  
**Profit & Loss Budget vs. Actual**

June 2022

	Jun 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
GENERAL FUND INCOME	62,105.41	64,223.23	-2,117.82	96.7%
<b>Total Income</b>	62,105.41	64,223.23	-2,117.82	96.7%
<b>Gross Profit</b>	62,105.41	64,223.23	-2,117.82	96.7%
<b>Expense</b>				
<b>ADMINISTRATION</b>				
ADVERTISING AND PROMOTION	1.31	166.66	-165.35	0.8%
COPIER MAINTENANCE	228.16	416.66	-188.50	54.8%
DUES, FEES, LICENSES	955.35	1,500.00	-544.65	63.7%
KITCHEN SUPPLY	386.07	541.66	-155.59	71.3%
OFFICE SUPPLY	299.12	250.00	49.12	119.6%
POSTAGE	0.00	166.60	-166.60	0.0%
<b>Total ADMINISTRATION</b>	1,870.01	3,041.58	-1,171.57	61.5%
<b>CHURCH MINISTRY</b>				
ADULT MINISTRY	952.34	791.66	160.68	120.3%
CAMPING & CONFERENCE	-480.72	416.60	-897.32	-115.4%
CHILDREN'S MINISTRY	358.86	708.33	-349.47	50.7%
CHURCH MINISTRY RESOURCES	0.00	625.00	-625.00	0.0%
COLLEGE CONNECTION MINISTRY	0.00	208.30	-208.30	0.0%
MISSIONS PROJECTS AND PEOPLE	3,800.00	4,750.00	-950.00	80.0%
MUSIC MINISTRY	0.00	83.30	-83.30	0.0%
RADIO MINISTRY	400.00	400.00	0.00	100.0%
SENIOR ADULT OUTREACH	695.77	375.00	320.77	185.5%
SPECIAL EVENTS	185.00	416.67	-231.67	44.4%
YOUTH MINISTRY	328.97	541.60	-212.63	60.7%
<b>Total CHURCH MINISTRY</b>	6,240.22	9,316.46	-3,076.24	67.0%
<b>FACILITIES</b>				
Building Payments	0.00	0.00	0.00	0.0%
CAPITAL IMPROVEMENTS	0.00	7,500.00	-7,500.00	0.0%
CUSTODIAL CARE	0.00	3,000.00	-3,000.00	0.0%
FURNISHINGS AND EQUIPMENT	345.21	1,000.00	-654.79	34.5%
INSURANCE	0.00	0.00	0.00	0.0%
PROPERTY & MAINTENANCE	5,544.81	2,916.60	2,628.21	190.1%
<b>UTILITIES</b>				
ELECTRIC & INTERNET	1,242.21	2,500.00	-1,257.79	49.7%
GAS	178.08	833.33	-655.25	21.4%
TELEPHONE	-414.97	666.60	-1,081.57	-62.3%
WATER & TRASH	294.39	283.33	11.06	103.9%
<b>Total UTILITIES</b>	1,299.71	4,283.26	-2,983.55	30.3%
<b>Total FACILITIES</b>	7,189.73	18,699.86	-11,510.13	38.4%
<b>Payroll Expenses</b>	0.00			
<b>SALARIES AND BENEFITS</b>				
<b>MINISTRY EXPENSES</b>				
ASSOCIATE PASTOR - DISCIPLESHIP	617.50	416.60	200.90	148.2%
ASSOCIATE PASTOR - WORSHIP	0.00	416.60	-416.60	0.0%
SENIOR PASTOR	1,485.64	625.00	860.64	237.7%
<b>Total MINISTRY EXPENSES</b>	2,103.14	1,458.20	644.94	144.2%
<b>PASTORAL SALARIES &amp; BENEFITS</b>				
<b>ASSOCIATE PASTOR - DISCIPLESHIP</b>				
CASH SALARY	0.00	5,508.69	-5,508.69	0.0%
HEALTHCARE REIMB	0.00	0.00	0.00	0.0%
HOUSING ALLOWANCE	0.00	0.00	0.00	0.0%
RETIREMENT	0.00	0.00	0.00	0.0%
<b>Total ASSOCIATE PASTOR - DISCIPLESHIP</b>	0.00	5,508.69	-5,508.69	0.0%
<b>ASSOCIATE PASTOR - WORSHIP</b>				
CASH SALARY	2,114.58	6,790.98	-4,676.40	31.1%
HEALTH CARE REIMB	0.00	0.00	0.00	0.0%
HOUSING ALLOWANCE	2,645.80	0.00	2,645.80	100.0%
RETIREMENT	761.62	0.00	761.62	100.0%
<b>Total ASSOCIATE PASTOR - WORSHIP</b>	5,521.80	6,790.98	-1,269.18	81.3%
<b>SENIOR PASTOR</b>				
CASH SALARY	3,120.42	3,120.42	0.00	100.0%
HEALTH CARE REIMB	800.34	958.33	-157.99	83.5%
HOUSING ALLOWANCE	1,774.17	1,774.16	0.01	100.0%
RETIREMENT	959.14	959.13	0.01	100.0%
<b>Total SENIOR PASTOR</b>	6,654.07	6,812.04	-157.97	97.7%
<b>Total PASTORAL SALARIES &amp; BENEFITS</b>	12,175.87	19,111.71	-6,935.84	63.7%
<b>PAYROLL TAX</b>	571.45	654.01	-82.56	87.4%
<b>STAFF WAGES &amp; BENEFITS</b>				
CHILD CARE	68.00	316.66	-248.66	21.5%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	500.40	1,250.00	-749.60	40.0%
MINISTRIES COORDINATOR	3,738.62	3,500.00	238.62	106.8%
SECRETARY	3,700.00	2,800.00	900.00	132.1%
SECRETARY HEALTHCARE REIMB	0.00	441.66	-441.66	0.0%
TREASURER	363.12	682.50	-319.38	53.2%
<b>Total STAFF WAGES &amp; BENEFITS</b>	8,370.14	8,990.82	-620.68	93.1%
<b>Total SALARIES AND BENEFITS</b>	23,220.60	30,214.74	-6,994.14	76.9%
<b>Total Expense</b>	38,520.56	61,272.64	-22,752.08	62.9%
<b>Net Income</b>	23,584.85	2,950.59	20,634.26	799.3%

**First Baptist Church**  
**Profit & Loss Budget vs. Actual**

January through June 2022

	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
GENERAL FUND INCOME	381,553.68	385,339.42	-3,785.74	99.0%
<b>Total Income</b>	381,553.68	385,339.42	-3,785.74	99.0%
<b>Gross Profit</b>	381,553.68	385,339.42	-3,785.74	99.0%
<b>Expense</b>				
<b>ADMINISTRATION</b>				
ADVERTISING AND PROMOTION	293.80	999.96	-706.16	29.4%
COPIER MAINTENANCE	1,620.34	2,499.96	-879.62	64.8%
DUES, FEES, LICENSES	9,839.76	9,000.00	839.76	109.3%
KITCHEN SUPPLY	5,504.14	3,250.00	2,254.14	169.4%
OFFICE SUPPLY	1,060.74	1,500.00	-439.26	70.7%
POSTAGE	325.26	999.60	-674.34	32.5%
<b>Total ADMINISTRATION</b>	18,644.04	18,249.52	394.52	102.2%
<b>CHURCH MINISTRY</b>				
ADULT MINISTRY	5,136.47	4,749.98	386.49	108.1%
CAMPING & CONFERENCE	219.28	2,499.60	-2,280.32	8.8%
CHILDREN'S MINISTRY	2,144.43	4,249.98	-2,105.55	50.5%
CHURCH MINISTRY RESOURCES	2,772.10	3,750.00	-977.90	73.9%
COLLEGE CONNECTION MINISTRY	606.66	1,249.80	-643.14	48.5%
MISSIONS PROJECTS AND PEOPLE	25,925.25	28,500.00	-2,574.75	91.0%
MUSIC MINISTRY	234.33	499.80	-265.47	46.9%
RADIO MINISTRY	2,500.00	2,600.00	-100.00	96.2%
SENIOR ADULT OUTREACH	2,249.32	2,250.00	-0.68	100.0%
SPECIAL EVENTS	6,496.47	2,499.98	3,996.49	259.9%
YOUTH MINISTRY	3,692.41	3,249.60	442.81	113.6%
<b>Total CHURCH MINISTRY</b>	51,976.72	56,098.74	-4,122.02	92.7%
<b>FACILITIES</b>				
Building Payments	0.00	0.00	0.00	0.0%
CAPITAL IMPROVEMENTS	19,104.88	45,000.00	-25,895.12	42.5%
CUSTODIAL CARE	5,214.50	18,000.00	-12,785.50	29.0%
FURNISHINGS AND EQUIPMENT	13,861.88	6,000.00	7,861.88	231.0%
INSURANCE	13,249.22	21,000.00	-7,750.78	63.1%
PROPERTY & MAINTENANCE	29,866.97	17,499.60	12,367.37	170.7%
UTILITIES				
ELECTRIC & INTERNET	9,230.16	15,000.00	-5,769.84	61.5%
GAS	6,201.22	4,999.98	1,201.24	124.0%
TELEPHONE	2,207.76	3,999.60	-1,791.84	55.2%
WATER & TRASH	1,773.26	1,699.98	73.28	104.3%
<b>Total UTILITIES</b>	19,412.40	25,699.56	-6,287.16	75.5%
<b>Total FACILITIES</b>	100,709.85	133,199.16	-32,489.31	75.6%
<b>Payroll Expenses</b>	0.00			
<b>SALARIES AND BENEFITS</b>				
<b>MINISTRY EXPENSES</b>				
ASSOCIATE PASTOR - DISCIPLESHIP	617.50	2,499.60	-1,882.10	24.7%
ASSOCIATE PASTOR - WORSHIP	1,544.17	2,499.60	-955.43	61.8%
SENIOR PASTOR	4,003.94	3,750.00	253.94	106.8%
<b>Total MINISTRY EXPENSES</b>	6,165.61	8,749.20	-2,583.59	70.5%
<b>PASTORAL SALARIES &amp; BENEFITS</b>				
<b>ASSOCIATE PASTOR - DISCIPLESHIP</b>				
CASH SALARY	0.00	33,052.14	-33,052.14	0.0%
HEALTHCARE REIMB	0.00	0.00	0.00	0.0%
HOUSING ALLOWANCE	0.00	0.00	0.00	0.0%
RETIREMENT	0.00	0.00	0.00	0.0%
<b>Total ASSOCIATE PASTOR - DISCIPLES...</b>	0.00	33,052.14	-33,052.14	0.0%
<b>ASSOCIATE PASTOR - WORSHIP</b>				
CASH SALARY	12,687.48	40,745.90	-28,058.42	31.1%
HEALTH CARE REIMB	4,508.31	0.00	4,508.31	100.0%
HOUSING ALLOWANCE	15,873.60	0.00	15,873.60	100.0%
RETIREMENT	4,367.46	0.00	4,367.46	100.0%
<b>Total ASSOCIATE PASTOR - WORSHIP</b>	37,436.85	40,745.90	-3,309.05	91.9%
<b>SENIOR PASTOR</b>				
CASH SALARY	18,722.52	18,722.52	0.00	100.0%
HEALTH CARE REIMB	4,379.37	5,749.98	-1,370.61	76.2%
HOUSING ALLOWANCE	10,645.02	10,644.96	0.06	100.0%
RETIREMENT	5,556.11	5,754.78	-198.67	96.5%
<b>Total SENIOR PASTOR</b>	39,303.02	40,872.24	-1,569.22	96.2%
<b>Total PASTORAL SALARIES &amp; BENEFITS</b>	76,739.87	114,670.28	-37,930.41	66.9%
<b>PAYROLL TAX</b>	3,288.41	3,924.06	-635.65	83.8%
<b>STAFF WAGES &amp; BENEFITS</b>				
CHILD CARE	810.10	1,899.96	-1,089.86	42.6%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	2,990.40	7,500.00	-4,509.60	39.9%
MINISTRIES COORDINATOR	20,562.39	21,000.00	-437.61	97.9%
SECRETARY	17,796.75	16,800.00	996.75	105.9%
SECRETARY HEALTHCARE REIMB	2,187.36	2,649.96	-462.60	82.5%
TREASURER	2,101.31	4,095.00	-1,993.69	51.3%
<b>Total STAFF WAGES &amp; BENEFITS</b>	46,448.31	53,944.92	-7,496.61	86.1%
<b>Total SALARIES AND BENEFITS</b>	132,642.20	181,288.46	-48,646.26	73.2%
<b>Total Expense</b>	303,972.81	388,835.88	-84,863.07	78.2%
<b>Net Income</b>	77,580.87	-3,496.46	81,077.33	-2,218.8%