

First Baptist Church

Balance Sheet

As of February 28, 2026

	Feb 28, 26
ASSETS	
Current Assets	
Checking/Savings	
FNB	
FNB-CHECKING	44,228.03
FNB-SAVINGS-MMIA	
RESTRICTED SAVINGS	77,604.57
UNRESTRICTED SAVINGS	162,510.87
Total FNB-SAVINGS-MMIA	240,115.44
Total FNB	284,343.47
MB FOUNDATION	
MB-CD	
MB-CD CASH RESERVE	200,000.00
MB-CD UNRESTRICTED SAVINGS	4,289.18
Total MB-CD	204,289.18
MB-DEMAND ACCOUNT	
MB-DEMAND ACCOUNT-CASH RESERVE	30,319.39
MB-DEMAND ACCOUNT-UNRESTRICTED	23,957.89
Total MB-DEMAND ACCOUNT	54,277.28
MB-GLOBAL MISSIONS INVESTMENTS	
MB-GLOBAL MISSIONS FUND	609,747.69
MB-GMF INVESTMENT PERFORMANCE	62,796.63
Total MB-GLOBAL MISSIONS INVESTMENTS	672,544.32
Total MB FOUNDATION	931,110.78
SSB	
SSB-DEACON FUND	23,832.47
Total SSB	23,832.47
Total Checking/Savings	1,239,286.72
Total Current Assets	1,239,286.72
TOTAL ASSETS	1,239,286.72
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	420.28
Total Accounts Payable	420.28
Credit Cards	
FNB Visa	1,853.16
Sam's Mastercard	11,745.17
Total Credit Cards	13,598.33
Other Current Liabilities	
Payroll Liabilities	4,666.82
Total Other Current Liabilities	4,666.82
Total Current Liabilities	18,685.43
Total Liabilities	18,685.43
Equity	
Opening Balance Equity	-328,286.25
TRNA	
ABW PROJECT	100.00
ABW SCHOLARSHIP & REFIT	485.00
CAMP CHRISTY	300.00
CAPITAL IMPROVEMENTS	62,937.93
DEACON FUND	23,832.47
FBC MISSIONS	250.00
Global Mission Distribution	-6,000.00
IF TABLE	499.89
Liberia Missions	2,500.00
MEMORIALS	
Betty LaToush	1,470.00
Bob Miller	100.00
Total MEMORIALS	1,570.00
Pastoral Ministry Fund	3,759.55
RMMO	7.20
Youth	11,195.00
Total TRNA	101,437.04
Unrestricted Net Assets	1,340,309.57
Net Income	107,140.93
Total Equity	1,220,601.29
TOTAL LIABILITIES & EQUITY	1,239,286.72

First Baptist Church
Profit & Loss Budget vs. Actual

February 2026

	Feb 26	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	99,390.98	76,773.13	22,617.85	129.5%
Total Income	99,390.98	76,773.13	22,617.85	129.5%
Gross Profit	99,390.98	76,773.13	22,617.85	129.5%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	120.00	291.66	-171.66	41.1%
COPIER MAINTENANCE	269.75	291.66	-21.91	92.5%
DUES, FEES, LICENSES	2,805.43	3,333.34	-527.91	84.2%
KITCHEN SUPPLY	241.63	708.34	-466.71	34.1%
OFFICE SUPPLY	26.99	333.34	-306.35	8.1%
POSTAGE	234.00	150.00	84.00	156.0%
Total ADMINISTRATION	3,697.80	5,108.34	-1,410.54	72.4%
CHURCH MINISTRY				
ADULT MINISTRY	1,067.56	958.34	109.22	111.4%
CAMPING & CONFERENCE	0.00	583.34	-583.34	0.0%
CHILDREN'S MINISTRY	535.15	750.00	-214.85	71.4%
CHURCH MINISTRY RESOURCES	1,024.37	625.00	399.37	163.9%
MISSIONS PROJECTS AND PEOPLE	7,250.00	8,333.34	-1,083.34	87.0%
RADIO MINISTRY	400.00	433.34	-33.34	92.3%
SENIOR ADULT OUTREACH	55.98	458.34	-402.38	12.2%
SUNDAY WORSHIP & SPECIAL EVENTS	870.93	625.00	245.93	139.3%
YOUTH MINISTRY	1,004.17	1,666.66	-662.49	60.3%
Total CHURCH MINISTRY	12,208.14	14,433.36	-2,225.22	84.6%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	1,666.66	-1,666.66	0.0%
CUSTODIAL CARE	2,900.00	2,900.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	4,098.36	1,666.66	2,431.70	245.9%
INSURANCE	1,570.50	5,000.00	-3,429.50	31.4%
PROPERTY & MAINTENANCE	1,925.67	3,333.34	-1,407.67	57.8%
UTILITIES				
ELECTRIC & INTERNET	1,506.53	1,833.34	-326.81	82.2%
GAS	27.29	1,000.00	-972.71	2.7%
TELEPHONE	292.59	416.66	-124.07	70.2%
WATER & TRASH	245.59	366.66	-121.07	67.0%
Total UTILITIES	2,072.00	3,616.66	-1,544.66	57.3%
Total FACILITIES	12,566.53	18,183.32	-5,616.79	69.1%
Payroll Expenses	0.00	0.00	0.00	0.0%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	416.66	-416.66	0.0%
SENIOR PASTOR	767.66	708.34	59.32	108.4%
WORSHIP & OUTREACH PASTOR	132.79	416.66	-283.87	31.9%
Total MINISTRY EXPENSES	900.45	1,541.66	-641.21	58.4%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	2,407.50	1,950.00	457.50	123.5%
PASTOR OF DISCIPLESHIP	0.00	6,875.00	-6,875.00	0.0%
PASTOR OF WORSHIP & OUTREACH	8,163.98	7,184.37	979.61	113.6%
SENIOR PASTOR	9,375.38	9,833.34	-457.96	95.3%
Total PASTORAL SALARIES & BENEFITS	19,946.86	25,842.71	-5,895.85	77.2%
PAYROLL TAX	890.46	929.63	-39.37	95.8%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	529.16	529.16	0.00	100.0%
COMMUNITY CARE COORDINATOR	3,588.00	3,588.00	0.00	100.0%
COUNSELOR	877.33	1,213.34	-336.01	72.3%
MINISTRIES COORDINATOR	4,269.04	4,452.50	-183.46	95.9%
TREASURER	847.50	950.91	-103.41	89.1%
Total STAFF WAGES & BENEFITS	10,111.03	10,733.91	-622.88	94.2%
Total SALARIES AND BENEFITS	31,848.80	39,048.11	-7,199.31	81.6%
Total Expense	60,321.27	76,773.13	-16,451.86	78.6%
Net Income	39,069.71	0.00	39,069.71	100.0%

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

	Jan - Feb 26	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	226,856.02	153,546.26	73,309.76	147.7%
Total Income	226,856.02	153,546.26	73,309.76	147.7%
Gross Profit	226,856.02	153,546.26	73,309.76	147.7%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	331.83	583.32	-251.49	56.9%
COPIER MAINTENANCE	269.75	583.32	-313.57	46.2%
DUES, FEES, LICENSES	6,466.71	6,666.68	-199.97	97.0%
KITCHEN SUPPLY	1,612.30	1,416.68	195.62	113.8%
OFFICE SUPPLY	703.07	666.68	36.39	105.5%
POSTAGE	309.54	300.00	9.54	103.2%
Total ADMINISTRATION	9,693.20	10,216.68	-523.48	94.9%
CHURCH MINISTRY				
ADULT MINISTRY	1,833.57	1,916.68	-83.11	95.7%
CAMPING & CONFERENCE	0.00	1,166.68	-1,166.68	0.0%
CHILDREN'S MINISTRY	731.46	1,500.00	-768.54	48.8%
CHURCH MINISTRY RESOURCES	1,118.17	1,250.00	-131.83	89.5%
MISSIONS PROJECTS AND PEOPLE	14,500.00	16,666.68	-2,166.68	87.0%
RADIO MINISTRY	800.00	866.68	-66.68	92.3%
SENIOR ADULT OUTREACH	55.96	916.68	-860.72	6.1%
SUNDAY WORSHIP & SPECIAL EVENTS	870.93	1,250.00	-379.07	69.7%
YOUTH MINISTRY	1,813.16	3,333.32	-1,520.16	54.4%
Total CHURCH MINISTRY	21,723.25	28,866.72	-7,143.47	75.3%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	3,333.32	-3,333.32	0.0%
CUSTODIAL CARE	5,800.00	5,800.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	4,098.36	3,333.32	765.04	123.0%
INSURANCE	7,814.50	10,000.00	-2,185.50	78.1%
PROPERTY & MAINTENANCE	3,967.44	6,666.68	-2,699.24	59.5%
UTILITIES				
ELECTRIC & INTERNET	3,211.38	3,666.68	-455.30	87.6%
GAS	951.41	2,000.00	-1,048.59	47.6%
TELEPHONE	585.18	833.32	-248.14	70.2%
WATER & TRASH	545.54	733.32	-187.78	74.4%
Total UTILITIES	5,293.51	7,233.32	-1,939.81	73.2%
Total FACILITIES	26,973.81	36,366.64	-9,392.83	74.2%
Payroll Expenses	0.00	0.00	0.00	0.0%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	833.32	-833.32	0.0%
SENIOR PASTOR	767.66	1,416.68	-649.02	54.2%
WORSHIP & OUTREACH PASTOR	643.21	833.32	-190.11	77.2%
Total MINISTRY EXPENSES	1,410.87	3,083.32	-1,672.45	45.8%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	4,153.50	3,900.00	253.50	106.5%
PASTOR OF DISCIPLESHIP	0.00	13,750.00	-13,750.00	0.0%
PASTOR OF WORSHIP & OUTREACH	14,934.39	14,368.74	565.65	103.9%
SENIOR PASTOR	18,125.38	19,666.68	-1,541.30	92.2%
Total PASTORAL SALARIES & BENEFITS	37,213.27	51,685.42	-14,472.15	72.0%
PAYROLL TAX				
STAFF WAGES & BENEFITS	1,844.81	1,859.66	-14.85	99.2%
COMMUNITY CARE COORD HEALTHCARE				
COMMUNITY CARE COORDINATOR	1,058.32	1,058.32	0.00	100.0%
COUNSELOR	7,176.00	7,176.00	0.00	100.0%
MINISTRIES COORDINATOR	1,564.26	2,426.68	-862.42	64.5%
TREASURER	9,208.17	8,905.00	303.17	103.4%
Total STAFF WAGES & BENEFITS	20,855.88	21,467.82	-611.94	97.1%
Total SALARIES AND BENEFITS	61,324.83	78,096.22	-16,771.39	78.5%
Total Expense	119,715.09	153,546.26	-33,831.17	78.0%
Net Income	107,140.93	0.00	107,140.93	100.0%