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09/04/25

Accrual Basis

First Baptist Church

Balance Sheet

As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
FNB	
FNB-CHECKING	46,280.25
FNB-SAVINGS-MMIA	
RESTRICTED SAVINGS	45,300.68
UNRESTRICTED SAVINGS	27,265.20
Total FNB-SAVINGS-MMIA	72,565.88
Total FNB	118,846.13
MB FOUNDATION	
MB-CD	
MB-CD CASH RESERVE	150,000.00
MB-CD UNRESTRICTED SAVINGS	1,151.10
Total MB-CD	151,151.10
MB-DEMAND ACCOUNT	
MB-DEMAND ACCOUNT-CASH RESERVE	98,731.91
MB-DEMAND ACCOUNT-UNRESTRICTED	4,116.85
Total MB-DEMAND ACCOUNT	102,848.76
MB-GLOBAL MISSIONS INVESTMENTS	
MB-GLOBAL MISSIONS FUND	601,336.86
MB-GMF INVESTMENT PERPERFORMANCE	32,194.13
Total MB-GLOBAL MISSIONS INVESTMENTS	633,530.99
Total MB FOUNDATION	887,530.85
SSB	
SSB-DEACON FUND	11,919.66
Total SSB	11,919.66
Total Checking/Savings	1,018,296.64
Total Current Assets	1,018,296.64
TOTAL ASSETS	1,018,296.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,873.21
Total Accounts Payable	1,873.21
Credit Cards	
FNB Visa	9,163.38
Sam's Mastercard	13,876.22
Total Credit Cards	23,039.60
Other Current Liabilities	
Payroll Liabilities	2,741.08
Total Other Current Liabilities	2,741.08
Total Current Liabilities	27,653.89
Total Liabilities	27,653.89
Equity	
Opening Balance Equity	-328,286.25
TRNA	
CAPITAL IMPROVEMENTS	33,854.55
DEACON FUND	11,919.66
IF TABLE	499.89
Liberia Missions	1,000.00
MEMORIALS	22.00
PASTOR LOVE GIFT	164.69
Pastoral Ministry Fund	8,759.55
RMMO	1,000.00
Total TRNA	57,220.34
Unrestricted Net Assets	1,078,826.21
Net Income	182,882.45
Total Equity	990,642.75
TOTAL LIABILITIES & EQUITY	1,018,296.64

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Accrual Basis

First Baptist Church

Profit & Loss Budget vs. Actual

August 2025

	Aug 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	51,095.08	82,910.64	-31,815.56	61.6%
Total Income	51,095.08	82,910.64	-31,815.56	61.6%
Gross Profit	51,095.08	82,910.64	-31,815.56	61.6%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	17.98	208.33	-190.35	8.6%
COPIER MAINTENANCE	281.91	416.67	-134.76	67.7%
DUES, FEES, LICENSES	549.64	2,916.67	-2,367.03	18.8%
KITCHEN SUPPLY	177.24	625.00	-447.76	28.4%
OFFICE SUPPLY	121.97	333.33	-211.36	36.6%
POSTAGE	0.00	125.00	-125.00	0.0%
Total ADMINISTRATION	1,148.74	4,625.00	-3,476.26	24.8%
CHURCH MINISTRY				
ADULT MINISTRY	1,223.74	875.00	348.74	139.9%
CAMPING & CONFERENCE	364.00	416.67	-52.67	87.4%
CHILDREN'S MINISTRY	1,021.80	750.00	271.80	136.2%
CHURCH MINISTRY RESOURCES	-243.27	833.33	-1,076.60	-29.2%
MISSIONS PROJECTS AND PEOPLE	7,581.57	8,750.00	-1,168.43	86.6%
RADIO MINISTRY	400.00	433.33	-33.33	92.3%
SENIOR ADULT OUTREACH	900.00	458.33	441.67	196.4%
SUNDAY WORSHIP & SPECIAL EVENTS	0.00	625.00	-625.00	0.0%
YOUTH MINISTRY	195.20	1,666.67	-1,471.47	11.7%
Total CHURCH MINISTRY	11,443.04	14,808.33	-3,365.29	77.3%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	3,333.33	-3,333.33	0.0%
CUSTODIAL CARE	2,900.00	2,900.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	307.04	2,083.33	-1,776.29	14.7%
INSURANCE	0.00	3,333.33	-3,333.33	0.0%
PROPERTY & MAINTENANCE	5,549.87	3,333.33	2,216.54	166.5%
UTILITIES				
ELECTRIC & INTERNET	2,385.03	1,833.33	551.70	130.1%
GAS	149.54	1,000.00	-850.46	15.0%
TELEPHONE	292.06	416.67	-124.61	70.1%
WATER & TRASH	397.87	366.67	31.20	108.5%
Total UTILITIES	3,224.50	3,616.67	-392.17	89.2%
Total FACILITIES	11,981.41	18,599.99	-6,618.58	64.4%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	416.67	-416.67	0.0%
ASSOCIATE PASTOR - WORSHIP	136.77	541.67	-404.90	25.2%
SENIOR PASTOR	1,510.11	708.33	801.78	213.2%
WORSHIP & OUTREACH PASTOR	0.00	416.67	-416.67	0.0%
Total MINISTRY EXPENSES	1,646.88	2,083.34	-436.46	79.0%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	7,302.72	7,800.00	-497.28	93.6%
PASTOR OF DISCIPLESHIP	0.00	6,250.00	-6,250.00	0.0%
PASTOR OF WORSHIP & OUTREACH	6,041.68	6,874.99	-833.31	87.9%
SENIOR PASTOR	10,438.56	9,433.33	1,005.23	110.7%
Total PASTORAL SALARIES & BENEFITS	23,782.96	30,358.32	-6,575.36	78.3%
PAYROLL TAX	834.27	847.30	-13.03	98.5%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	115.00	512.50	-397.50	22.4%
COMMUNITY CARE COORDINATOR	3,466.66	3,466.67	-0.01	100.0%
COUNSELOR	962.86	1,126.67	-163.81	85.5%
MINISTRIES COORDINATOR	3,175.93	4,322.50	-1,146.57	73.5%
PART-TIME SECRETARY SUPPORT	1,084.20	1,250.00	-165.80	86.7%
TREASURER	507.50	910.00	-402.50	55.8%
Total STAFF WAGES & BENEFITS	9,312.15	11,588.34	-2,276.19	80.4%
Total SALARIES AND BENEFITS	35,576.26	44,877.30	-9,301.04	79.3%
Total Expense	60,149.45	82,910.62	-22,761.17	72.5%
Net Income	-9,054.37	0.02	-9,054.39	-45,271,850.0%

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Accrual Basis

First Baptist Church
Profit & Loss Budget vs. Actual
 January through August 2025

	Jan - Aug 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	734,142.97	663,285.06	70,857.91	110.7%
MB-GMF INVESTMENT PERFORMANCE	32,194.13			
Total Income	766,337.10	663,285.06	103,052.04	115.5%
Gross Profit	766,337.10	663,285.06	103,052.04	115.5%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	1,893.34	1,666.68	226.66	113.6%
COPIER MAINTENANCE	916.73	3,333.32	-2,416.59	27.5%
DUES, FEES, LICENSES	31,986.94	23,333.32	8,653.62	137.1%
KITCHEN SUPPLY	4,652.41	5,000.00	-347.59	93.0%
OFFICE SUPPLY	2,371.58	2,666.68	-295.10	88.9%
POSTAGE	1,012.80	1,000.00	12.80	101.3%
Total ADMINISTRATION	42,833.80	37,000.00	5,833.80	115.8%
CHURCH MINISTRY				
ADULT MINISTRY	6,593.02	7,000.00	-406.98	94.2%
CAMPING & CONFERENCE	4,950.48	3,333.32	1,617.16	148.5%
CHILDREN'S MINISTRY	4,893.28	6,000.00	-1,106.72	81.6%
CHURCH MINISTRY RESOURCES	3,615.69	6,666.68	-3,050.99	54.2%
MISSIONS PROJECTS AND PEOPLE	84,088.37	70,000.00	14,088.37	120.1%
RADIO MINISTRY	3,400.00	3,466.68	-66.68	98.1%
SENIOR ADULT OUTREACH	3,253.57	3,666.68	-413.11	88.7%
SUNDAY WORSHIP & SPECIAL EVENTS	1,810.62	5,000.00	-3,189.38	36.2%
YOUTH MINISTRY	12,315.10	13,333.32	-1,018.22	92.4%
Total CHURCH MINISTRY	124,920.13	118,466.68	6,453.45	105.4%
FACILITIES				
CAPITAL IMPROVEMENTS	3,000.00	26,666.68	-23,666.68	11.2%
CUSTODIAL CARE	23,218.87	23,200.00	18.87	100.1%
FURNISHINGS AND EQUIPMENT	9,469.37	16,666.68	-7,197.31	56.8%
INSURANCE	32,757.31	26,666.68	6,090.63	122.8%
PROPERTY & MAINTENANCE	29,038.02	26,666.68	2,371.34	108.9%
UTILITIES				
ELECTRIC & INTERNET	12,756.50	14,666.68	-1,910.18	87.0%
GAS	3,316.88	8,000.00	-4,683.12	41.5%
TELEPHONE	2,413.85	3,333.32	-919.47	72.4%
WATER & TRASH	2,550.56	2,933.32	-382.76	87.0%
Total UTILITIES	21,037.79	28,933.32	-7,895.53	72.7%
Total FACILITIES	118,521.36	148,800.04	-30,278.68	79.7%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	3,333.32	-3,333.32	0.0%
ASSOCIATE PASTOR - WORSHIP	2,594.00	4,333.32	-1,739.32	59.9%
SENIOR PASTOR	6,735.92	5,666.68	1,069.24	118.9%
WORSHIP & OUTREACH PASTOR	1,902.08	3,333.32	-1,431.24	57.1%
Total MINISTRY EXPENSES	11,232.00	16,666.64	-5,434.64	67.4%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	65,917.74	62,400.00	3,517.74	105.6%
PASTOR OF DISCIPLESHIP	0.00	50,000.00	-50,000.00	0.0%
PASTOR OF WORSHIP & OUTREACH	54,532.35	55,000.04	-467.69	99.1%
SENIOR PASTOR	75,363.77	75,466.68	-102.91	99.9%
Total PASTORAL SALARIES & BENEFITS	195,813.86	242,866.72	-47,052.86	80.6%
PAYROLL TAX	7,292.66	6,778.42	514.24	107.6%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	1,046.14	4,100.00	-3,053.86	25.5%
COMMUNITY CARE COORDINATOR	26,866.62	27,733.32	-866.70	96.9%
COUNSELOR	8,040.07	9,013.32	-973.25	89.2%
MINISTRIES COORDINATOR	31,670.63	34,580.00	-2,909.37	91.6%
PART-TIME SECRETARY SUPPORT	9,809.38	10,000.00	-190.62	98.1%
TREASURER	5,408.00	7,280.00	-1,872.00	74.3%
Total STAFF WAGES & BENEFITS	82,840.84	92,706.64	-9,865.80	89.4%
Total SALARIES AND BENEFITS	297,179.36	359,018.42	-61,839.06	82.8%
Total Expense	583,454.65	663,285.14	-79,830.49	88.0%
Net Income	182,882.45	-0.08	182,882.53	-228,603,062.5%