

## First Baptist Church

## Balance Sheet

As of December 31, 2025

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>FNB</b>	
FNB-CHECKING	130,686.86
FNB-SAVINGS-MMIA	92,697.46
RESTRICTED SAVINGS	-19,820.94
UNRESTRICTED SAVINGS	
<b>Total FNB-SAVINGS-MMIA</b>	<b>72,876.52</b>
<b>Total FNB</b>	<b>203,563.38</b>
<b>MB FOUNDATION</b>	
<b>MB-CD</b>	
MB-CD CASH RESERVE	200,000.00
MB-CD UNRESTRICTED SAVINGS	4,289.18
<b>Total MB-CD</b>	<b>204,289.18</b>
<b>MB-DEMAND ACCOUNT</b>	
MB-DEMAND ACCOUNT-CASH RESERVE	48,731.91
MB-DEMAND ACCOUNT-UNRESTRICTED	5,545.37
<b>Total MB-DEMAND ACCOUNT</b>	<b>54,277.28</b>
<b>MB-GLOBAL MISSIONS INVESTMENTS</b>	
MB-GLOBAL MISSIONS FUND	598,881.77
MB-GMF INVESTMENT PERFORMANCE	62,796.63
<b>Total MB-GLOBAL MISSIONS INVESTMENTS</b>	<b>661,678.40</b>
<b>Total MB FOUNDATION</b>	<b>920,244.86</b>
<b>SSB</b>	
<b>SSB-DEACON FUND</b>	<b>25,428.32</b>
<b>Total SSB</b>	<b>25,428.32</b>
<b>Total Checking/Savings</b>	<b>1,149,236.56</b>
<b>Total Current Assets</b>	<b>1,149,236.56</b>
<b>TOTAL ASSETS</b>	<b>1,149,236.56</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
<b>Accounts Payable</b>	<b>364.91</b>
<b>Total Accounts Payable</b>	<b>364.91</b>
<b>Credit Cards</b>	
FNB Visa	4,348.38
Sam's Mastercard	10,031.90
<b>Total Credit Cards</b>	<b>14,380.28</b>
<b>Other Current Liabilities</b>	
<b>Payroll Liabilities</b>	<b>5,116.60</b>
<b>Total Other Current Liabilities</b>	<b>5,116.60</b>
<b>Total Current Liabilities</b>	<b>19,861.79</b>
<b>Total Liabilities</b>	<b>19,861.79</b>
<b>Equity</b>	
<b>Opening Balance Equity</b>	<b>-328,286.25</b>
<b>TRNA</b>	
<b>ABW SCHOLARSHIP &amp; REFIT</b>	<b>485.00</b>
<b>CAMP CHRISTY</b>	200.00
<b>CAPITAL IMPROVEMENTS</b>	62,937.93
<b>DEACON FUND</b>	25,428.32
<b>Ghana</b>	50.00
<b>IF TABLE</b>	499.89
<b>MEMORIALS</b>	
Betty LaToush	1,470.00
Bob Miller	100.00
<b>Total MEMORIALS</b>	<b>1,570.00</b>
<b>PASTOR LOVE GIFT</b>	<b>18,727.89</b>
<b>Pastoral Ministry Fund</b>	3,759.55
<b>RMMO</b>	2,407.20
<b>Youth</b>	2,060.00
<b>Total TRNA</b>	<b>118,125.78</b>
<b>Unrestricted Net Assets</b>	<b>1,079,320.22</b>
<b>Net Income</b>	<b>260,215.02</b>
<b>Total Equity</b>	<b>1,129,374.77</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,149,236.56</b>

**First Baptist Church**  
**Profit & Loss Budget vs. Actual**  
December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
GENERAL FUND INCOME	109,597.63	82,910.64	26,686.99	132.2%
MB-GMF INVESTMENT PERFORMANCE	8,700.52			
<b>Total Income</b>	<b>118,298.15</b>	<b>82,910.64</b>	<b>35,387.51</b>	<b>142.7%</b>
<b>Gross Profit</b>	<b>118,298.15</b>	<b>82,910.64</b>	<b>35,387.51</b>	<b>142.7%</b>
<b>Expense</b>				
<b>ADMINISTRATION</b>				
ADVERTISING AND PROMOTION	29.99	208.33	-178.34	14.4%
COPIER MAINTENANCE	0.00	416.67	-416.67	0.0%
DUES, FEES, LICENSES	5,791.17	2,916.67	2,874.50	198.6%
KITCHEN SUPPLY	346.29	625.00	-278.71	55.4%
OFFICE SUPPLY	56.98	333.33	-276.35	17.1%
POSTAGE	0.00	125.00	-125.00	0.0%
<b>Total ADMINISTRATION</b>	<b>6,224.43</b>	<b>4,625.00</b>	<b>1,599.43</b>	<b>134.6%</b>
<b>CHURCH MINISTRY</b>				
ADULT MINISTRY	546.90	875.00	-328.10	62.5%
CAMPING & CONFERENCE	0.00	416.67	-416.67	0.0%
CHILDREN'S MINISTRY	269.72	750.00	-480.28	36.0%
CHURCH MINISTRY RESOURCES	34.71	833.33	-798.62	4.2%
MISSIONS PROJECTS AND PEOPLE	9,350.00	8,750.00	600.00	106.9%
RADIO MINISTRY	500.00	433.33	66.67	115.4%
SENIOR ADULT OUTREACH	606.45	458.33	148.12	132.3%
SUNDAY WORSHIP & SPECIAL EVENTS	0.00	625.00	-625.00	0.0%
YOUTH MINISTRY	117.12	1,666.67	-1,549.55	7.0%
<b>Total CHURCH MINISTRY</b>	<b>11,424.90</b>	<b>14,808.33</b>	<b>-3,383.43</b>	<b>77.2%</b>
<b>FACILITIES</b>				
CAPITAL IMPROVEMENTS	37,000.00	3,333.33	33,666.67	1,110.0%
CUSTODIAL CARE	2,900.00	2,900.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	0.00	2,083.33	-2,083.33	0.0%
INSURANCE	0.00	3,333.33	-3,333.33	0.0%
PROPERTY & MAINTENANCE	1,417.26	3,333.33	-1,916.07	42.5%
UTILITIES				
ELECTRIC & INTERNET	1,682.28	1,833.33	-151.05	91.8%
GAS	525.73	1,000.00	-474.27	52.6%
TELEPHONE	292.76	416.67	-123.91	70.3%
WATER & TRASH	297.64	366.67	-69.03	81.2%
<b>Total UTILITIES</b>	<b>2,798.41</b>	<b>3,616.67</b>	<b>-818.26</b>	<b>77.4%</b>
<b>Total FACILITIES</b>	<b>44,115.67</b>	<b>18,599.99</b>	<b>25,515.68</b>	<b>237.2%</b>
<b>Payroll Expenses</b>	0.00			
<b>SALARIES AND BENEFITS</b>				
<b>MINISTRY EXPENSES</b>				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	416.67	-416.67	0.0%
ASSOCIATE PASTOR - WORSHIP	342.61	541.67	-199.06	63.3%
SENIOR PASTOR	641.40	708.33	-66.93	90.6%
WORHIP & OUTREACH PASTOR	1,416.87	416.67	1,000.20	340.0%
<b>Total MINISTRY EXPENSES</b>	<b>2,400.88</b>	<b>2,083.34</b>	<b>317.54</b>	<b>115.2%</b>
<b>PASTORAL SALARIES &amp; BENEFITS</b>				
ASSOCIATE PASTOR	5,730.14	7,800.00	-2,069.86	73.5%
PASTOR OF DISCIPLESHIP	0.00	6,250.00	-6,250.00	0.0%
PASTOR OF WORSHIP & OUTREACH	7,458.63	6,874.99	583.64	108.5%
SENIOR PASTOR	9,874.76	9,433.33	441.43	104.7%
<b>Total PASTORAL SALARIES &amp; BENEFITS</b>	<b>23,063.53</b>	<b>30,358.32</b>	<b>-7,294.79</b>	<b>76.0%</b>
<b>PAYROLL TAX</b>	<b>792.56</b>	<b>847.30</b>	<b>-54.74</b>	<b>93.5%</b>
<b>STAFF WAGES &amp; BENEFITS</b>				
COMMUNITY CARE COORD HEALTHCARE	1,171.78	512.50	659.28	228.6%
COMMUNITY CARE COORDINATOR	3,466.66	3,466.67	-0.01	100.0%
COUNSELOR	640.04	1,126.67	-486.63	56.8%
MINISTRIES COORDINATOR	3,956.19	4,322.50	-366.31	91.5%
PART-TIME SECRETARY SUPPORT	0.00	1,250.00	-1,250.00	0.0%
TREASURER	589.00	910.00	-321.00	64.7%
<b>Total STAFF WAGES &amp; BENEFITS</b>	<b>9,823.67</b>	<b>11,588.34</b>	<b>-1,764.67</b>	<b>84.8%</b>
<b>Total SALARIES AND BENEFITS</b>	<b>36,080.64</b>	<b>44,877.30</b>	<b>-8,796.66</b>	<b>80.4%</b>
<b>Total Expense</b>	<b>97,845.64</b>	<b>82,910.62</b>	<b>14,935.02</b>	<b>118.0%</b>
<b>Net Income</b>	<b>20,452.51</b>	<b>0.02</b>	<b>20,452.49</b>	<b>102,262,550.0%</b>

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

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
GENERAL FUND INCOME	1,091,933.07	994,927.62	97,005.45	109.8%
MB-GMF INVESTMENT PERFORMANCE	62,796.63			
<b>Total Income</b>	<b>1,154,729.70</b>	<b>994,927.62</b>	<b>159,802.08</b>	<b>116.1%</b>
<b>Gross Profit</b>	<b>1,154,729.70</b>	<b>994,927.62</b>	<b>159,802.08</b>	<b>116.1%</b>
<b>Expense</b>				
<b>ADMINISTRATION</b>				
ADVERTISING AND PROMOTION	1,923.33	2,500.00	-576.67	76.9%
COPIER MAINTENANCE	1,294.20	5,000.00	-3,705.80	25.9%
<b>DUES, FEES, LICENSES</b>	<b>47,996.99</b>	<b>35,000.00</b>	<b>12,996.99</b>	<b>137.1%</b>
KITCHEN SUPPLY	7,185.00	7,500.00	-315.00	95.8%
OFFICE SUPPLY	3,025.28	4,000.00	-974.72	75.6%
POSTAGE	1,537.75	1,500.00	37.75	102.5%
<b>Total ADMINISTRATION</b>	<b>62,962.55</b>	<b>55,500.00</b>	<b>7,462.55</b>	<b>113.4%</b>
<b>CHURCH MINISTRY</b>				
ADULT MINISTRY	11,215.54	10,500.00	715.54	106.8%
CAMPING & CONFERENCE	4,840.48	5,000.00	-159.52	96.8%
CHILDREN'S MINISTRY	7,931.10	9,000.00	-1,068.90	88.1%
CHURCH MINISTRY RESOURCES	4,225.41	10,000.00	-5,774.59	42.3%
MISSIONS PROJECTS AND PEOPLE	124,438.37	105,000.00	19,438.37	118.5%
RADIO MINISTRY	5,200.00	5,200.00	0.00	100.0%
SENIOR ADULT OUTREACH	5,842.02	5,500.00	342.02	106.2%
SUNDAY WORSHIP & SPECIAL EVENTS	4,080.30	7,500.00	-3,419.70	54.4%
YOUTH MINISTRY	15,101.97	20,000.00	-4,898.03	75.5%
<b>Total CHURCH MINISTRY</b>	<b>182,875.19</b>	<b>177,700.00</b>	<b>5,175.19</b>	<b>102.9%</b>
<b>FACILITIES</b>				
CAPITAL IMPROVEMENTS	40,000.00	40,000.00	0.00	100.0%
CUSTODIAL CARE	34,818.87	34,800.00	18.87	100.1%
FURNISHINGS AND EQUIPMENT	19,884.28	25,000.00	-5,115.72	79.5%
INSURANCE	38,142.31	40,000.00	-1,857.69	95.4%
PROPERTY & MAINTENANCE	40,420.94	40,000.00	420.94	101.1%
UTILITIES				
ELECTRIC & INTERNET	22,488.43	22,000.00	488.43	102.2%
GAS	4,088.43	12,000.00	-7,911.57	34.1%
TELEPHONE	3,584.19	5,000.00	-1,415.81	71.7%
WATER & TRASH	4,228.48	4,400.00	-171.52	96.1%
<b>Total UTILITIES</b>	<b>34,389.53</b>	<b>43,400.00</b>	<b>-9,010.47</b>	<b>79.2%</b>
<b>Total FACILITIES</b>	<b>207,655.93</b>	<b>223,200.00</b>	<b>-15,544.07</b>	<b>93.0%</b>
<b>Payroll Expenses</b>	<b>0.00</b>			
<b>SALARIES AND BENEFITS</b>				
<b>MINISTRY EXPENSES</b>				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	5,000.00	-5,000.00	0.0%
ASSOCIATE PASTOR - WORSHIP	3,620.54	6,500.00	-2,879.46	55.7%
SENIOR PASTOR	9,739.86	8,500.00	1,239.86	114.6%
WORHIP & OUTREACH PASTOR	3,971.51	5,000.00	-1,028.49	79.4%
<b>Total MINISTRY EXPENSES</b>	<b>17,331.91</b>	<b>25,000.00</b>	<b>-7,668.09</b>	<b>69.3%</b>
<b>PASTORAL SALARIES &amp; BENEFITS</b>				
ASSOCIATE PASTOR	93,598.41	93,600.00	-1.59	100.0%
PASTOR OF DISCIPLESHIP	0.00	75,000.00	-75,000.00	0.0%
PASTOR OF WORSHIP & OUTREACH	81,479.32	82,500.00	-1,020.68	98.8%
SENIOR PASTOR	113,197.79	113,200.00	-2.21	100.0%
<b>Total PASTORAL SALARIES &amp; BENEFITS</b>	<b>288,275.52</b>	<b>364,300.00</b>	<b>-76,024.48</b>	<b>79.1%</b>
<b>PAYROLL TAX</b>	<b>10,637.86</b>	<b>10,167.62</b>	<b>470.24</b>	<b>104.6%</b>
<b>STAFF WAGES &amp; BENEFITS</b>				
COMMUNITY CARE COORD HEALTHCARE	6,150.00	6,150.00	0.00	100.0%
COMMUNITY CARE COORDINATOR	40,733.26	41,600.00	-866.74	97.9%
COUNSELOR	12,687.14	13,520.00	-832.86	93.8%
MINISTRIES COORDINATOR	47,971.44	51,870.00	-3,898.56	92.5%
PART-TIME SECRETARY SUPPORT	9,809.38	15,000.00	-5,190.62	65.4%
TREASURER	7,424.50	10,920.00	-3,495.50	68.0%
<b>Total STAFF WAGES &amp; BENEFITS</b>	<b>124,775.72</b>	<b>139,060.00</b>	<b>-14,284.28</b>	<b>89.7%</b>
<b>Total SALARIES AND BENEFITS</b>	<b>441,021.01</b>	<b>538,527.62</b>	<b>-97,506.61</b>	<b>81.9%</b>
<b>Total Expense</b>	<b>894,514.68</b>	<b>994,927.62</b>	<b>-100,412.94</b>	<b>89.9%</b>
<b>Net Income</b>	<b>260,215.02</b>	<b>0.00</b>	<b>260,215.02</b>	<b>100.0%</b>

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Accrual Basis

**First Baptist Church**  
**Profit & Loss Prev Year Comparison**

January through December 2025

	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
<b>Income</b>				
GENERAL FUND INCOME	1,091,933.07	968,452.54	123,480.53	12.8%
MB-GMF INVESTMENT PERFORMANCE	62,796.63	0.00	62,796.63	100.0%
<b>Total Income</b>	<b>1,154,729.70</b>	<b>968,452.54</b>	<b>186,277.16</b>	<b>19.2%</b>
<b>Gross Profit</b>	<b>1,154,729.70</b>	<b>968,452.54</b>	<b>186,277.16</b>	<b>19.2%</b>
<b>Expense</b>				
<b>ADMINISTRATION</b>				
ADVERTISING AND PROMOTION	1,923.33	1,703.74	219.59	12.9%
COPIER MAINTENANCE	1,294.20	1,998.72	-704.52	-35.3%
DUES, FEES, LICENSES	47,996.99	81,234.40	-33,237.41	-40.9%
KITCHEN SUPPLY	7,185.00	7,085.96	99.04	1.4%
OFFICE SUPPLY	3,025.28	3,158.23	-132.95	-4.2%
POSTAGE	1,537.75	1,053.74	484.01	45.9%
<b>Total ADMINISTRATION</b>	<b>62,962.55</b>	<b>96,234.79</b>	<b>-33,272.24</b>	<b>-34.6%</b>
<b>CHURCH MINISTRY</b>				
ADULT MINISTRY	11,215.54	10,500.07	715.47	6.8%
CAMPING & CONFERENCE	4,840.48	19,206.19	-14,365.71	-74.8%
CHILDREN'S MINISTRY	7,931.10	9,162.21	-1,231.11	-13.4%
CHURCH MINISTRY RESOURCES	4,225.41	11,569.70	-7,344.29	-63.5%
MISSIONS PROJECTS AND PEOPLE	124,438.37	99,049.36	25,389.01	25.6%
MUSIC MINISTRY	0.00	130.00	-130.00	-100.0%
RADIO MINISTRY	5,200.00	5,201.50	-1.50	0.0%
SENIOR ADULT OUTREACH	5,842.02	5,300.60	541.42	10.2%
SUNDAY WORSHIP & SPECIAL EVENTS	4,080.30	4,636.03	-555.73	-12.0%
YOUTH MINISTRY	15,101.97	13,346.27	1,755.70	13.2%
<b>Total CHURCH MINISTRY</b>	<b>182,875.19</b>	<b>178,101.93</b>	<b>4,773.26</b>	<b>2.7%</b>
<b>FACILITIES</b>				
CAPITAL IMPROVEMENTS	40,000.00	40,000.00	0.00	0.0%
CUSTODIAL CARE	34,818.87	35,050.00	-231.13	-0.7%
FURNISHINGS AND EQUIPMENT	19,884.28	15,194.89	4,689.39	30.9%
INSURANCE	38,142.31	27,949.33	10,192.98	36.5%
PROPERTY & MAINTENANCE	40,420.94	36,458.96	3,961.98	10.9%
UTILITIES				
ELECTRIC & INTERNET	22,488.43	21,113.58	1,374.85	6.5%
GAS	4,088.43	3,399.78	688.65	20.3%
TELEPHONE	3,584.19	3,755.59	-171.40	-4.6%
WATER & TRASH	4,228.48	4,798.06	-569.58	-11.9%
<b>Total UTILITIES</b>	<b>34,389.53</b>	<b>33,067.01</b>	<b>1,322.52</b>	<b>4.0%</b>
<b>Total FACILITIES</b>	<b>207,655.93</b>	<b>187,720.19</b>	<b>19,935.74</b>	<b>10.6%</b>
<b>Payroll Expenses</b>				
<b>SALARIES AND BENEFITS</b>				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - WORSHIP	3,620.54	4,428.12	-807.58	-18.2%
SENIOR PASTOR	9,739.86	9,814.59	-74.73	-0.8%
WORHIP & OUTREACH PASTOR	3,971.51	0.00	3,971.51	100.0%
<b>Total MINISTRY EXPENSES</b>	<b>17,331.91</b>	<b>14,242.71</b>	<b>3,089.20</b>	<b>21.7%</b>
<b>PASTORAL SALARIES &amp; BENEFITS</b>				
ASSOCIATE PASTOR				
CASH SALARY	25,374.96	25,374.96	0.00	0.0%
HEALTH CARE REIMB	28,052.85	23,600.00	4,452.85	18.9%
HOUSING ALLOWANCE	31,129.80	31,067.26	62.54	0.2%
RETIREMENT	9,040.80	9,040.80	0.00	0.0%
<b>Total ASSOCIATE PASTOR</b>	<b>93,598.41</b>	<b>89,083.02</b>	<b>4,515.39</b>	<b>5.1%</b>
<b>PASTOR OF DISCIPLESHIP</b>				
CASH SALARY	0.00	0.00	0.00	0.0%
HEALTH CARE REIMB	0.00	0.00	0.00	0.0%
RETIREMENT	0.00	0.00	0.00	0.0%
<b>Total PASTOR OF DISCIPLESHIP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>PASTOR OF WORSHIP &amp; OUTREACH</b>				
CASH SALARY	13,895.91	0.00	13,895.91	100.0%
HEALTH CARE REIMB	10,000.00	0.00	10,000.00	100.0%
HOUSING ALLOWANCE	48,000.00	0.00	48,000.00	100.0%
RETIREMENT	9,583.41	0.00	9,583.41	100.0%
<b>Total PASTOR OF WORSHIP &amp; OUTR...</b>	<b>81,479.32</b>	<b>0.00</b>	<b>81,479.32</b>	<b>100.0%</b>
<b>SENIOR PASTOR</b>				
CASH SALARY	40,781.28	40,386.38	394.90	1.0%
HEALTH CARE REIMB	12,772.67	10,700.00	2,072.67	19.4%
HOUSING ALLOWANCE	45,792.00	25,599.18	20,192.82	78.9%
RETIREMENT	13,851.84	12,678.90	1,172.94	9.3%
<b>Total SENIOR PASTOR</b>	<b>113,197.79</b>	<b>89,364.46</b>	<b>23,833.33</b>	<b>26.7%</b>
<b>Total PASTORAL SALARIES &amp; BENEFITS</b>	<b>288,275.52</b>	<b>178,447.48</b>	<b>109,828.04</b>	<b>61.6%</b>
<b>PAYROLL TAX</b>	<b>10,637.86</b>	<b>7,993.47</b>	<b>2,644.39</b>	<b>33.1%</b>
<b>STAFF WAGES &amp; BENEFITS</b>				
CHILD CARE	0.00	0.00	0.00	0.0%
COMMUNITY CARE COORD HEALTH...	6,150.00	0.00	6,150.00	100.0%
COMMUNITY CARE COORDINATOR	40,733.26	0.00	40,733.26	100.0%
COUNSELOR	12,687.14	11,689.17	997.97	8.5%
MINISTRIES COORDINATOR	47,971.44	48,990.92	-1,019.48	-2.1%
PART-TIMESECRETARY SUPPORT	9,809.38	0.00	9,809.38	100.0%
SECRETARY	0.00	30,567.52	-30,567.52	-100.0%
SECRETARY HEALTHCARE REIMB	0.00	1,945.23	-1,945.23	-100.0%
TREASURER	7,424.50	8,223.44	-798.94	-9.7%
<b>Total STAFF WAGES &amp; BENEFITS</b>	<b>124,775.72</b>	<b>101,416.28</b>	<b>23,359.44</b>	<b>23.0%</b>
<b>Total SALARIES AND BENEFITS</b>	<b>441,021.01</b>	<b>302,099.94</b>	<b>138,921.07</b>	<b>46.0%</b>
<b>Total Expense</b>	<b>894,514.68</b>	<b>764,156.85</b>	<b>130,357.83</b>	<b>17.1%</b>
<b>Net Income</b>	<b>260,215.02</b>	<b>204,295.69</b>	<b>55,919.33</b>	<b>27.4%</b>