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01/13/26

Accrual Basis

First Baptist Church

Balance Sheet

As of December 31, 2025

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

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Accrual Basis

First Baptist Church

Profit & Loss Budget vs. Actual

December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	109,597.63	82,910.64	26,686.99	132.2%
MB-GMF INVESTMENT PERFORMANCE	8,700.52			
Total Income	118,298.15	82,910.64	35,387.51	142.7%
Gross Profit	118,298.15	82,910.64	35,387.51	142.7%
Expense				
ADMINISTRATION				
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%
Total ADMINISTRATION	6,224.43	4,625.00	1,599.43	134.6%
CHURCH MINISTRY				
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%
Total CHURCH MINISTRY	11,424.90	14,808.33	-3,383.43	77.2%
FACILITIES				
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%
Total UTILITIES	2,798.41	3,616.67	-818.26	77.4%
Total FACILITIES	44,115.67	18,599.99	25,515.68	237.2%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
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%
WORSHIP & OUTREACH PASTOR	1,416.87	416.67	1,000.20	340.0%
Total MINISTRY EXPENSES	2,400.88	2,083.34	317.54	115.2%
PASTORAL SALARIES & BENEFITS				
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%
Total PASTORAL SALARIES & BENEFITS	23,063.53	30,358.32	-7,294.79	76.0%
PAYROLL TAX	792.56	847.30	-54.74	93.5%
STAFF WAGES & BENEFITS				
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%
Total STAFF WAGES & BENEFITS	9,823.67	11,588.34	-1,764.67	84.8%
Total SALARIES AND BENEFITS	36,080.64	44,877.30	-8,796.66	80.4%
Total Expense	97,845.64	82,910.62	14,935.02	118.0%
Net Income	20,452.51	0.02	20,452.49	102,262,550.0%

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Accrual Basis

First Baptist Church

Profit & Loss Budget vs. Actual

January through December 2025

	Jan - Dec 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	1,091,933.07	994,927.62	97,005.45	109.8%
MB-GMF INVESTMENT PERFORMANCE	62,796.63			
Total Income	1,154,729.70	994,927.62	159,802.08	116.1%
Gross Profit	1,154,729.70	994,927.62	159,802.08	116.1%
Expense				
ADMINISTRATION				
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%
DUES, FEES, LICENSES	47,996.99	35,000.00	12,996.99	137.1%
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%
Total ADMINISTRATION	62,962.55	55,500.00	7,462.55	113.4%
CHURCH MINISTRY				
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%
Total CHURCH MINISTRY	182,875.19	177,700.00	5,175.19	102.9%
FACILITIES				
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%
Total UTILITIES	34,389.53	43,400.00	-9,010.47	79.2%
Total FACILITIES	207,655.93	223,200.00	-15,544.07	93.0%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
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%
WORSHIP & OUTREACH PASTOR	3,971.51	5,000.00	-1,028.49	79.4%
Total MINISTRY EXPENSES	17,331.91	25,000.00	-7,668.09	69.3%
PASTORAL SALARIES & BENEFITS				
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%
Total PASTORAL SALARIES & BENEFITS	288,275.52	364,300.00	-76,024.48	79.1%
PAYROLL TAX	10,637.86	10,167.62	470.24	104.6%
STAFF WAGES & BENEFITS				
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%
Total STAFF WAGES & BENEFITS	124,775.72	139,060.00	-14,284.28	89.7%
Total SALARIES AND BENEFITS	441,021.01	538,527.62	-97,506.61	81.9%
Total Expense	894,514.68	994,927.62	-100,412.94	89.9%
Net Income	260,215.02	0.00	260,215.02	100.0%

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First Baptist Church

Profit & Loss Prev Year Comparison

Accrual Basis

January through December 2025

	Jan - Dec 25	Jan - Dec 24	\$ Change	% Change
Income				
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%
Total Income	1,154,729.70	968,452.54	186,277.16	19.2%
Gross Profit	1,154,729.70	968,452.54	186,277.16	19.2%
Expense				
ADMINISTRATION				
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%
Total ADMINISTRATION	62,962.55	96,234.79	-33,272.24	-34.6%
CHURCH MINISTRY				
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%
Total CHURCH MINISTRY	182,875.19	178,101.93	4,773.26	2.7%
FACILITIES				
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%
Total UTILITIES	34,389.53	33,067.01	1,322.52	4.0%
Total FACILITIES	207,655.93	187,720.19	19,935.74	10.6%
Payroll Expenses	0.00	0.00	0.00	0.0%
SALARIES AND BENEFITS				
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%
WORSHIP & OUTREACH PASTOR	3,971.51	0.00	3,971.51	100.0%
Total MINISTRY EXPENSES	17,331.91	14,242.71	3,089.20	21.7%
PASTORAL SALARIES & BENEFITS				
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%
Total ASSOCIATE PASTOR	93,598.41	89,083.02	4,515.39	5.1%
PASTOR OF DISCIPLESHIP				
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%
Total PASTOR OF DISCIPLESHIP	0.00	0.00	0.00	0.0%
PASTOR OF WORSHIP & OUTREACH				
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%
Total PASTOR OF WORSHIP & OUTR...	81,479.32	0.00	81,479.32	100.0%
SENIOR PASTOR				
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%
Total SENIOR PASTOR	113,197.79	89,364.46	23,833.33	26.7%
Total PASTORAL SALARIES & BENEFITS	288,275.52	178,447.48	109,828.04	61.6%
PAYROLL TAX	10,637.86	7,993.47	2,644.39	33.1%
STAFF WAGES & BENEFITS				
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-TIME SECRETARY 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%
Total STAFF WAGES & BENEFITS	124,775.72	101,416.28	23,359.44	23.0%
Total SALARIES AND BENEFITS	441,021.01	302,099.94	138,921.07	46.0%
Total Expense	894,514.68	764,156.85	130,357.83	17.1%
Net Income	260,215.02	204,295.69	55,919.33	27.4%