

First Baptist Church

Balance Sheet

As of July 31, 2022

	Jul 31, 22
ASSETS	
Current Assets	
Checking/Savings	
CHECKING - FNB	115,607.27
DEACON FUND - SSB	11,264.54
SAVINGS - MMIA - FNB	
CASH RESERVE	192,670.00
RESTRICTED SAVINGS	110,696.38
UNRESTRICTED SAVINGS	96,240.59
Total SAVINGS - MMIA - FNB	399,606.97
Total Checking/Savings	526,478.78
Other Current Assets	
S&T Credit	405.30
Total Other Current Assets	405.30
Total Current Assets	526,884.08
TOTAL ASSETS	526,884.08
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,371.64
Total Accounts Payable	2,371.64
Credit Cards	
FNB Visa	865.52
Sam's Mastercard	1,620.81
Total Credit Cards	2,486.33
Other Current Liabilities	
Payroll Liabilities	2,168.66
Total Other Current Liabilities	2,168.66
Total Current Liabilities	7,026.63
Total Liabilities	7,026.63
Equity	
Opening Balance Equity	-328,286.25
TRNA	
Area 96 Proceeds	39,255.00
CAMP FEE FUND	327.50
CAMP SCHOLARSHIP FUND	1,570.94
CAPITAL IMPROVEMENTS	13,180.74
DEACON FUND	11,366.74
FBC MISSIONS	10,020.00
HOUSE OF HOPE	8,788.13
IF TABLE	874.28
MEMORIALS	
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
Total MEMORIALS	5,927.16
PASS THROUGH ACCOUNT	12,145.00
PERSPECTIVES	6,611.64
Youth	5,736.08
Total TRNA	115,803.21
Unrestricted Net Assets	636,226.50
Net Income	96,113.99
Total Equity	519,857.45
TOTAL LIABILITIES & EQUITY	526,884.08

First Baptist Church
Profit & Loss Budget vs. Actual

July 2022

Accrual Basis

	Jul 22	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	64,071.42	64,223.25	-151.83	99.8%
Total Income	64,071.42	64,223.25	-151.83	99.8%
Gross Profit	64,071.42	64,223.25	-151.83	99.8%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	0.00	166.66	-166.66	0.0%
COPIER MAINTENANCE	195.24	416.66	-221.42	46.9%
DUES, FEES, LICENSES	1,392.98	1,500.00	-107.02	92.9%
KITCHEN SUPPLY	356.69	541.66	-184.97	65.9%
OFFICE SUPPLY	0.00	250.00	-250.00	0.0%
POSTAGE	0.00	166.60	-166.60	0.0%
Total ADMINISTRATION	1,944.91	3,041.58	-1,096.67	63.9%
CHURCH MINISTRY				
ADULT MINISTRY	539.63	791.66	-252.03	68.2%
CAMPING & CONFERENCE	-400.00	416.60	-816.60	-96.0%
CHILDREN'S MINISTRY	435.45	708.33	-272.88	61.5%
CHURCH MINISTRY RESOURCES	330.78	625.00	-294.22	52.9%
COLLEGE CONNECTION MINISTRY	0.00	208.30	-208.30	0.0%
MISSIONS PROJECTS AND PEOPLE	6,972.36	4,750.00	2,222.36	146.8%
MUSIC MINISTRY	0.00	83.30	-83.30	0.0%
RADIO MINISTRY	500.00	500.00	0.00	100.0%
SENIOR ADULT OUTREACH	750.00	375.00	375.00	200.0%
SPECIAL EVENTS	0.00	416.67	-416.67	0.0%
YOUTH MINISTRY	218.35	541.60	-323.25	40.3%
Total CHURCH MINISTRY	9,346.57	9,416.46	-69.89	99.3%
FACILITIES				
Building Payments	0.00	0.00	0.00	0.0%
CAPITAL IMPROVEMENTS	2,255.92	7,500.00	-5,244.08	30.1%
CUSTODIAL CARE	0.00	3,000.00	-3,000.00	0.0%
FURNISHINGS AND EQUIPMENT	0.00	1,000.00	-1,000.00	0.0%
INSURANCE	0.00	7,000.00	-7,000.00	0.0%
PROPERTY & MAINTENANCE	7,763.48	2,916.60	4,846.88	266.2%
UTILITIES				
ELECTRIC & INTERNET	1,581.12	2,500.00	-918.88	63.2%
GAS	20.06	833.33	-813.27	2.4%
TELEPHONE	352.76	666.60	-313.84	52.9%
WATER & TRASH	303.21	283.33	19.88	107.0%
Total UTILITIES	2,257.15	4,283.26	-2,026.11	52.7%
Total FACILITIES	12,276.55	25,699.86	-13,423.31	47.8%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	416.60	-416.60	0.0%
ASSOCIATE PASTOR - WORSHIP	0.00	416.60	-416.60	0.0%
SENIOR PASTOR	0.00	625.00	-625.00	0.0%
Total MINISTRY EXPENSES	0.00	1,458.20	-1,458.20	0.0%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR - DISCIPLESHIP				
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%
Total ASSOCIATE PASTOR - DISCIPLESHIP	0.00	5,508.69	-5,508.69	0.0%
ASSOCIATE PASTOR - WORSHIP				
CASH SALARY	2,114.58	2,114.58	0.00	100.0%
HEALTH CARE REIMB	0.00	1,269.17	-1,269.17	0.0%
HOUSING ALLOWANCE	2,645.60	2,645.60	0.00	100.0%
RETIREMENT	761.62	761.63	-0.01	100.0%
Total ASSOCIATE PASTOR - WORSHIP	5,521.80	6,790.98	-1,269.18	81.3%
SENIOR PASTOR				
CASH SALARY	3,120.42	3,120.42	0.00	100.0%
HEALTH CARE REIMB	0.00	958.33	-958.33	0.0%
HOUSING ALLOWANCE	1,774.17	1,774.16	0.01	100.0%
RETIREMENT	959.14	959.13	0.01	100.0%
Total SENIOR PASTOR	5,853.73	6,812.04	-958.31	85.9%
Total PASTORAL SALARIES & BENEFITS	11,375.53	19,111.71	-7,736.18	59.5%
PAYROLL TAX	612.62	654.01	-41.39	93.7%
STAFF WAGES & BENEFITS				
CHILD CARE	226.62	316.66	-90.04	71.6%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	561.00	1,250.00	-689.00	44.9%
MINISTRIES COORDINATOR	2,812.44	3,500.00	-687.56	80.4%
SECRETARY	4,175.00	2,800.00	1,375.00	149.1%
SECRETARY HEALTHCARE REIMB	0.00	441.66	-441.66	0.0%
TREASURER	232.76	682.50	-449.74	34.1%
Total STAFF WAGES & BENEFITS	8,007.82	8,990.82	-983.00	89.1%
Total SALARIES AND BENEFITS	19,995.97	30,214.74	-10,218.77	66.2%
Total Expense	43,564.00	68,372.64	-24,808.64	63.7%
Net Income	20,507.42	-4,149.39	24,656.81	-494.2%

First Baptist Church
Profit & Loss Budget vs. Actual

Accrual Basis

January through July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	445,625.10	449,562.67	-3,937.57	99.1%
Total Income	445,625.10	449,562.67	-3,937.57	99.1%
Gross Profit	445,625.10	449,562.67	-3,937.57	99.1%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	293.80	1,166.62	-872.82	25.2%
COPIER MAINTENANCE	1,815.58	2,916.20	-1,101.04	62.2%
DUES, FEES, LICENSES	12,050.94	10,500.00	1,550.94	114.8%
KITCHEN SUPPLY	5,915.39	3,791.66	2,123.73	156.0%
OFFICE SUPPLY	1,106.97	1,750.00	-643.03	63.3%
POSTAGE	425.26	1,166.20	-740.94	36.5%
Total ADMINISTRATION	21,607.94	21,291.10	316.84	101.5%
CHURCH MINISTRY				
ADULT MINISTRY	5,676.10	5,541.64	134.46	102.4%
CAMPING & CONFERENCE	219.28	2,916.20	-2,696.92	7.5%
CHILDREN'S MINISTRY	2,595.07	4,958.31	-2,363.24	52.3%
CHURCH MINISTRY RESOURCES	3,102.88	4,375.00	-1,272.12	70.9%
COLLEGE CONNECTION MINISTRY	606.66	1,458.10	-851.44	41.6%
MISSIONS PROJECTS AND PEOPLE	32,897.61	33,250.00	-352.39	98.9%
MUSIC MINISTRY	234.33	583.10	-348.77	40.2%
RADIO MINISTRY	3,000.00	3,100.00	-100.00	96.8%
SENIOR ADULT OUTREACH	2,999.32	2,625.00	374.32	114.3%
SPECIAL EVENTS	6,496.47	2,916.65	3,579.82	222.7%
YOUTH MINISTRY	3,910.76	3,791.20	119.56	103.2%
Total CHURCH MINISTRY	61,738.48	65,515.20	-3,776.72	94.2%
FACILITIES				
Building Payments	0.00	0.00	0.00	0.0%
CAPITAL IMPROVEMENTS	21,360.80	52,500.00	-31,139.20	40.7%
CUSTODIAL CARE	5,214.50	21,000.00	-15,785.50	24.8%
FURNISHINGS AND EQUIPMENT	13,916.87	7,000.00	6,916.87	198.8%
INSURANCE	13,249.22	28,000.00	-14,750.78	47.3%
PROPERTY & MAINTENANCE	37,603.82	20,416.20	17,187.62	184.2%
UTILITIES				
ELECTRIC & INTERNET	10,811.28	17,500.00	-6,688.72	61.8%
GAS	6,221.28	5,833.31	387.97	106.7%
TELEPHONE	2,560.52	4,666.20	-2,105.68	54.9%
WATER & TRASH	2,076.47	1,983.31	93.16	104.7%
Total UTILITIES	21,669.55	29,982.82	-8,313.27	72.3%
Total FACILITIES	113,014.76	158,999.02	-45,984.26	71.1%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	617.50	2,916.20	-2,298.70	21.2%
ASSOCIATE PASTOR - WORSHIP	1,544.17	2,916.20	-1,372.03	53.0%
SENIOR PASTOR	4,003.94	4,375.00	-371.06	91.5%
Total MINISTRY EXPENSES	6,165.61	10,207.40	-4,041.79	60.4%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR - DISCIPLESHIP				
CASH SALARY	0.00	38,560.83	-38,560.83	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%
Total ASSOCIATE PASTOR - DISCIPLE...	0.00	38,560.83	-38,560.83	0.0%
ASSOCIATE PASTOR - WORSHIP				
CASH SALARY	14,802.06	14,802.06	0.00	100.0%
HEALTH CARE REIMB	4,508.31	8,884.19	-4,375.88	50.7%
HOUSING ALLOWANCE	18,519.20	18,519.20	0.00	100.0%
RETIREMENT	5,129.08	5,331.41	-202.33	96.2%
Total ASSOCIATE PASTOR - WORSHIP	42,958.65	47,536.86	-4,578.21	90.4%
SENIOR PASTOR				
CASH SALARY	21,842.94	21,842.94	0.00	100.0%
HEALTH CARE REIMB	4,379.37	6,708.31	-2,328.94	65.3%
HOUSING ALLOWANCE	12,419.19	12,419.12	0.07	100.0%
RETIREMENT	6,515.25	6,713.91	-198.66	97.0%
Total SENIOR PASTOR	45,156.75	47,684.28	-2,527.53	94.7%
Total PASTORAL SALARIES & BENEFITS	88,115.40	133,781.97	-45,666.57	65.9%
PAYROLL TAX	3,901.03	4,578.07	-677.04	85.2%
STAFF WAGES & BENEFITS				
CHILD CARE	1,036.72	2,216.62	-1,179.90	46.8%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	3,551.40	8,750.00	-5,198.60	40.6%
MINISTRIES COORDINATOR	23,374.83	24,500.00	-1,125.17	95.4%
SECRETARY	21,971.75	19,600.00	2,371.75	112.1%
SECRETARY HEALTHCARE REIMB	2,187.36	3,091.62	-904.26	70.8%
TREASURER	2,334.07	4,777.50	-2,443.43	48.9%
Total STAFF WAGES & BENEFITS	54,456.13	62,935.74	-8,479.61	86.5%
Total SALARIES AND BENEFITS	152,638.17	211,503.18	-58,865.01	72.2%
Total Expense	348,999.35	457,208.50	-108,209.15	76.3%
Net Income	98,625.75	-7,645.83	104,271.58	-1,263.8%