

First Baptist Church
Balance Sheet
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
CHECKING - FNB	161,604.29
DEACON FUND - SSB	8,985.51
SAVINGS - MMIA - FNB	
CASH RESERVE	197,850.00
RESTRICTED SAVINGS	74,238.39
UNRESTRICTED SAVINGS	130,521.40
Total SAVINGS - MMIA - FNB	402,609.79
Total Checking/Savings	573,199.59
Total Current Assets	573,199.59
TOTAL ASSETS	573,199.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,182.64
Total Accounts Payable	1,182.64
Credit Cards	
FNB Visa	5,676.04
Sam's Mastercard	3,516.36
Total Credit Cards	9,192.40
Other Current Liabilities	
Overpayment to Bob in 2022	-1,879.01
Payroll Liabilities	1,982.42
Total Other Current Liabilities	103.41
Total Current Liabilities	10,478.45
Total Liabilities	10,478.45
Equity	
Opening Balance Equity	-328,286.25
TRNA	
Area 96 Proceeds	27,035.00
CAMP FEE FUND	114.50
CAMP SCHOLARSHIP FUND	1,238.44
CAPITAL IMPROVEMENTS	20,127.92
DEACON FUND	8,985.51
FBC MISSIONS	5,450.00
HOUSE OF HOPE	50.00
IF TABLE	499.89
MEMORIALS	
Jane Bollinger	184.64
Total MEMORIALS	184.64
PASTOR LOVE GIFT	0.66
Pastoral Ministry Fund	12,259.55
PERSPECTIVES	6,611.64
RMMO	591.15
Youth	75.00
Total TRNA	83,223.90
Unrestricted Net Assets	716,826.30
Net Income	90,957.19
Total Equity	562,721.14
TOTAL LIABILITIES & EQUITY	573,199.59

First Baptist Church
Profit & Loss Budget Overview

Accrual Basis

April 2023

	Apr 23	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	64,684.83	65,947.91	-1,263.08	98.1%
Total Income	64,684.83	65,947.91	-1,263.08	98.1%
Gross Profit	64,684.83	65,947.91	-1,263.08	98.1%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	0.00	83.33	-83.33	0.0%
COPIER MAINTENANCE	469.11	416.66	52.45	112.6%
DUES, FEES, LICENSES	3,232.08	1,833.33	1,398.75	178.3%
KITCHEN SUPPLY	660.04	833.33	-172.49	79.3%
OFFICE SUPPLY	473.59	250.00	223.59	189.4%
POSTAGE	131.00	125.00	6.00	104.8%
Total ADMINISTRATION	4,966.62	3,541.65	1,424.97	140.2%
CHURCH MINISTRY				
ADULT MINISTRY	1,280.53	875.00	385.53	144.1%
CAMPING & CONFERENCE	0.00	416.66	-416.66	0.0%
CHILDREN'S MINISTRY	428.63	708.33	-279.70	60.5%
CHURCH MINISTRY RESOURCES	174.90	625.00	-450.10	28.0%
COLLEGE CONNECTION MINISTRY	0.00	208.33	-208.33	0.0%
MISSIONS PROJECTS AND PEOPLE	4,941.00	5,166.66	-225.66	95.6%
MUSIC MINISTRY	0.00	104.16	-104.16	0.0%
RADIO MINISTRY	600.00	600.00	0.00	100.0%
SENIOR ADULT OUTREACH	542.34	458.33	84.01	118.3%
SPECIAL EVENTS	171.90	416.66	-244.75	41.3%
YOUTH MINISTRY	348.46	708.33	-359.87	49.2%
Total CHURCH MINISTRY	8,367.76	10,187.46	-1,819.70	82.1%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	6,666.66	-6,666.66	0.0%
CUSTODIAL CARE	2,600.00	3,200.00	-600.00	81.3%
FURNISHINGS AND EQUIPMENT	1,068.00	1,000.00	68.00	106.8%
INSURANCE	5,618.00	250.00	5,368.00	2,247.2%
PROPERTY & MAINTENANCE	2,010.02	3,333.33	-1,323.31	60.3%
UTILITIES				
ELECTRIC & INTERNET	1,370.86	2,416.66	-1,045.80	56.7%
GAS	26.29	833.33	-807.04	3.2%
TELEPHONE	311.59	898.66	-355.07	46.7%
WATER & TRASH	456.03	388.67	67.36	124.4%
Total UTILITIES	2,164.77	4,283.32	-2,118.55	50.5%
Total FACILITIES	13,461.79	18,733.31	-5,271.52	71.9%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHP	0.00	416.66	-416.66	0.0%
ASSOCIATE PASTOR - WORSHIP	272.25	416.66	-144.41	65.3%
SENIOR PASTOR	0.00	666.66	-666.66	0.0%
Total MINISTRY EXPENSES	272.25	1,499.98	-1,227.73	18.2%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR - DISCIPLESHP				
CASH SALARY	0.00	5,675.41	-5,675.41	0.0%
RETIREMENT	0.00			
Total ASSOCIATE PASTOR - DISCIPLESHP	0.00	5,675.41	-5,675.41	0.0%
ASSOCIATE PASTOR - WORSHIP				
CASH SALARY	2,114.58	2,114.58	0.00	100.0%
HEALTH CARE REIMB	0.00	1,966.66	-1,966.66	0.0%
HOUSING ALLOWANCE	2,395.62	2,395.62	0.00	100.0%
RETIREMENT	721.64	721.63	0.01	100.0%
Total ASSOCIATE PASTOR - WORSHIP	5,231.84	7,198.49	-1,966.65	72.7%
SENIOR PASTOR				
CASH SALARY	3,120.42	3,120.42	0.00	100.0%
HEALTH CARE REIMB	3,034.02	1,041.66	1,992.36	291.3%
HOUSING ALLOWANCE	2,054.73	2,054.73	0.00	100.0%
RETIREMENT	1,004.02	1,004.02	0.00	100.0%
Total SENIOR PASTOR	9,213.19	7,220.83	1,992.36	127.6%
Total PASTORAL SALARIES & BENEFITS	14,445.03	20,094.73	-5,649.70	71.9%
PAYROLL TAX	554.00	628.00	-74.00	88.2%
STAFF WAGES & BENEFITS				
CHILD CARE	0.00	150.00	-150.00	0.0%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	452.83	828.83	-374.00	54.8%
MINISTRIES COORDINATOR	3,869.42	3,637.50	231.92	106.4%
SECRETARY	2,750.00	2,750.00	0.00	100.0%
SECRETARY HEALTHCARE REIMB	25.00	454.16	-429.16	5.5%
TREASURER	169.30	844.16	-674.86	20.1%
Total STAFF WAGES & BENEFITS	7,266.55	8,662.65	-1,396.10	83.9%
Total SALARIES AND BENEFITS	22,537.83	30,885.36	-8,347.53	73.0%
Total Expense	49,334.00	63,347.78	-14,013.78	77.9%
Net Income	15,350.83	2,600.13	12,750.70	590.4%

**First Baptist Church
Profit & Loss Budget Overview**

January through April 2023

	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	296,057.22	263,791.64	32,265.58	112.2%
Total Income	296,057.22	263,791.64	32,265.58	112.2%
Gross Profit	296,057.22	263,791.64	32,265.58	112.2%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	133.30	333.32	-200.02	40.0%
COPIER MAINTENANCE	1,669.59	1,666.64	2.92	100.2%
DUES, FEES, LICENSES	11,095.96	7,333.32	3,762.64	151.3%
KITCHEN SUPPLY	2,236.83	3,333.32	-1,096.39	87.1%
OFFICE SUPPLY	1,076.10	1,000.00	76.10	107.6%
POSTAGE	233.53	500.00	-266.47	46.7%
Total ADMINISTRATION	16,445.38	14,166.60	2,278.78	116.1%
CHURCH MINISTRY				
ADULT MINISTRY	4,122.35	3,500.00	622.35	117.8%
CAMPING & CONFERENCE	4,462.50	1,666.64	2,795.86	287.8%
CHILDREN'S MINISTRY	1,890.91	2,833.32	-942.41	66.7%
CHURCH MINISTRY RESOURCES	2,404.63	2,500.00	-95.37	96.2%
COLLEGE CONNECTION MINISTRY	0.00	833.32	-833.32	0.0%
MISSIONS PROJECTS AND PEOPLE	26,116.00	20,666.64	5,449.36	126.4%
MUSIC MINISTRY	0.00	418.84	-418.84	0.0%
RADIO MINISTRY	1,700.00	1,800.00	-100.00	94.4%
SENIOR ADULT OUTREACH	1,556.10	1,833.32	-277.22	84.9%
SPECIAL EVENTS	1,015.74	1,666.64	-650.90	60.9%
YOUTH MINISTRY	6,371.32	2,833.32	3,538.00	224.9%
Total CHURCH MINISTRY	49,639.55	40,549.84	9,089.71	122.4%
FACILITIES				
CAPITAL IMPROVEMENTS	0.00	26,666.64	-26,666.64	0.0%
CUSTODIAL CARE	10,400.00	12,800.00	-2,400.00	81.3%
FURNISHINGS AND EQUIPMENT	1,174.14	4,000.00	-2,825.86	29.4%
INSURANCE	10,407.25	8,937.50	1,469.75	116.4%
PROPERTY & MAINTENANCE	10,220.70	13,333.32	-3,112.62	76.7%
UTILITIES				
ELECTRIC & INTERNET	5,845.25	9,666.64	-3,821.39	60.5%
GAS	4,715.87	3,333.32	1,382.55	141.5%
TELEPHONE	1,250.32	2,666.64	-1,416.32	46.9%
WATER & TRASH	1,303.83	1,466.68	-162.85	88.9%
Total UTILITIES	13,115.27	17,133.28	-4,018.01	76.5%
Total FACILITIES	45,317.38	82,870.74	-37,553.36	54.7%
Payroll Expenses	0.00			
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	1,666.64	-1,666.64	0.0%
ASSOCIATE PASTOR - WORSHIP	1,453.77	1,666.64	-212.87	87.2%
SENIOR PASTOR	2,108.28	2,666.64	-580.36	79.0%
Total MINISTRY EXPENSES	3,560.05	5,999.92	-2,439.87	59.3%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	22,701.64	-22,701.64	0.0%
CASH SALARY	0.00			
RETIREMENT	0.00			
Total ASSOCIATE PASTOR - DISCIPLES...	0.00	22,701.64	-22,701.64	0.0%
ASSOCIATE PASTOR - WORSHIP				
CASH SALARY	8,458.32	8,458.32	0.00	100.0%
HEALTH CARE REIMB	4,947.27	7,866.72	-2,919.45	62.9%
HOUSING ALLOWANCE	9,582.48	9,582.48	0.00	100.0%
RETIREMENT	2,886.55	2,886.52	0.03	100.0%
Total ASSOCIATE PASTOR - WORSHIP	25,874.62	28,794.04	-2,919.42	89.9%
SENIOR PASTOR				
CASH SALARY	12,481.68	12,481.68	0.00	100.0%
HEALTH CARE REIMB	5,744.13	4,166.72	1,577.41	137.9%
HOUSING ALLOWANCE	8,218.92	8,218.92	0.00	100.0%
RETIREMENT	4,016.08	4,016.08	0.00	100.0%
Total SENIOR PASTOR	30,460.81	28,883.40	1,577.41	105.5%
Total PASTORAL SALARIES & BENEFITS	56,335.43	80,379.08	-24,043.65	70.1%
PAYROLL TAX	2,379.47	2,512.00	-132.53	94.7%
STAFF WAGES & BENEFITS				
CHILD CARE	0.00	600.00	-600.00	0.0%
CHILDREN'S DIRECTOR	0.00			
COUNSELOR	2,198.98	3,307.32	-1,108.34	66.5%
MINISTRIES COORDINATOR	16,736.25	14,550.00	2,186.25	115.0%
SECRETARY	11,000.00	11,000.00	0.00	100.0%
SECRETARY HEALTHCARE REIMB	318.84	1,816.64	-1,497.80	17.6%
TREASURER	1,168.72	3,376.64	-2,207.92	34.6%
Total STAFF WAGES & BENEFITS	31,422.79	34,650.60	-3,227.81	90.7%
Total SALARIES AND BENEFITS	93,697.74	123,541.60	-29,843.86	75.8%
Total Expense	205,100.03	261,128.78	-56,028.75	78.5%
Net Income	90,957.19	2,662.86	88,294.33	3,415.8%