

4:21 PM

05/06/25

Accrual Basis

First Baptist Church

Balance Sheet

As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
FNB	
FNB-CHECKING	45,896.01
FNB-SAVINGS-MMIA	
RESTRICTED SAVINGS	65,778.77
UNRESTRICTED SAVINGS	30,886.82
Total FNB-SAVINGS-MMIA	96,665.59
Total FNB	142,561.60
MB FOUNDATION	
MB-CD	
MB-CD CASH RESERVE	50,000.00
MB-CD UNRESTRICTED SAVINGS	318.32
Total MB-CD	50,318.32
MB-DEMAND ACCOUNT	
MB-DEMAND ACCOUNT-CASH RESERVE	198,731.91
MB-DEMAND ACCOUNT-UNRESTRICTED	2,852.23
Total MB-DEMAND ACCOUNT	201,584.14
MB-GLOBAL MISSIONS INVESTMENTS	
MB-GLOBAL MISSIONS FUND	620,199.76
MB-GMF INVESTMENT PERPERFORMANCE	-8,762.58
Total MB-GLOBAL MISSIONS INVESTMENTS	611,437.18
Total MB FOUNDATION	863,339.64
SSB	
SSB-DEACON FUND	21,427.51
Total SSB	21,427.51
Total Checking/Savings	1,027,328.75
Total Current Assets	1,027,328.75
TOTAL ASSETS	1,027,328.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	431.45
Total Accounts Payable	431.45
Credit Cards	
FNB Visa	11,311.67
Sam's Mastercard	6,914.88
Total Credit Cards	18,226.55
Other Current Liabilities	
Payroll Liabilities	5,938.60
Total Other Current Liabilities	5,938.60
Total Current Liabilities	24,596.60
Total Liabilities	24,596.60
Equity	
Opening Balance Equity	-328,286.25
TRNA	
CAPITAL IMPROVEMENTS	43,905.61
DEACON FUND	21,427.51
FBC MISSIONS	3,281.49
Ghana	3,346.60
HOUSE OF HOPE	90.63
IF TABLE	499.89
MEMORIALS	5,360.00
PASS THROUGH ACCOUNT	485.00
Pastoral Ministry Fund	8,759.55
Reliant - Cordasco	50.00
Total TRNA	87,206.28
Unrestricted Net Assets	1,078,628.21
Net Income	165,183.91
Total Equity	1,002,732.15
TOTAL LIABILITIES & EQUITY	1,027,328.75

3:55 PM
05/06/25
Accrual Basis

First Baptist Church
Profit & Loss Budget vs. Actual
April 2025

	Apr 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	63,461.53	82,910.64	-19,449.11	76.5%
MB-GMF INVESTMENT PERFORMANCE	-8,762.58			
Total Income	54,698.95	82,910.64	-28,211.69	66.0%
Gross Profit	54,698.95	82,910.64	-28,211.69	66.0%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	0.00	208.33	-208.33	0.0%
COPIER MAINTENANCE	0.00	416.67	-416.67	0.0%
DUES, FEES, LICENSES	3,534.72	2,916.67	618.05	121.2%
KITCHEN SUPPLY	536.35	625.00	-88.65	85.8%
OFFICE SUPPLY	294.98	333.33	-38.35	88.5%
POSTAGE	934.00	125.00	809.00	747.2%
Total ADMINISTRATION	5,300.05	4,625.00	675.05	114.6%
CHURCH MINISTRY				
ADULT MINISTRY	313.60	875.00	-561.40	35.8%
CAMPING & CONFERENCE	0.00	416.67	-416.67	0.0%
CHILDREN'S MINISTRY	1,074.46	750.00	324.46	143.3%
CHURCH MINISTRY RESOURCES	880.83	833.33	47.50	105.7%
MISSIONS PROJECTS AND PEOPLE	8,424.14	8,750.00	-325.86	96.3%
RADIO MINISTRY	500.00	433.33	66.67	115.4%
SENIOR ADULT OUTREACH	326.67	458.33	-131.66	71.3%
SUNDAY WORSHIP & SPECIAL EVENTS	684.58	625.00	59.58	109.5%
YOUTH MINISTRY	843.48	1,666.67	-823.19	50.6%
Total CHURCH MINISTRY	13,047.76	14,808.33	-1,760.57	88.1%
FACILITIES				
CAPITAL IMPROVEMENTS	3,000.00	3,333.33	-333.33	90.0%
CUSTODIAL CARE	2,900.00	2,900.00	0.00	100.0%
FURNISHINGS AND EQUIPMENT	1,064.88	2,083.33	-1,018.45	51.1%
INSURANCE	14,994.81	3,333.33	11,661.48	449.8%
PROPERTY & MAINTENANCE	1,974.89	3,333.33	-1,358.44	59.2%
UTILITIES				
ELECTRIC & INTERNET	1,545.38	1,833.33	-287.95	84.3%
GAS	621.03	1,000.00	-378.97	62.1%
TELEPHONE	291.84	416.67	-124.83	70.0%
WATER & TRASH	364.64	366.67	-2.03	99.4%
Total UTILITIES	2,822.89	3,616.67	-793.78	78.1%
Total FACILITIES	26,757.47	18,599.99	8,157.48	143.9%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	416.67	-416.67	0.0%
ASSOCIATE PASTOR - WORSHIP	391.75	541.67	-149.92	72.3%
SENIOR PASTOR	1,925.61	708.33	1,217.28	271.9%
WORSHIP & OUTREACH PASTOR	0.00	416.67	-416.67	0.0%
Total MINISTRY EXPENSES	2,317.36	2,083.34	234.02	111.2%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	8,675.42	7,800.00	875.42	111.2%
PASTOR OF DISCIPLESHIP	0.00	6,250.00	-6,250.00	0.0%
PASTOR OF WORSHIP & OUTREACH	8,189.68	6,874.99	1,314.69	119.1%
SENIOR PASTOR	10,672.44	9,433.33	1,239.11	113.1%
Total PASTORAL SALARIES & BENEFITS	27,537.54	30,358.32	-2,820.78	90.7%
PAYROLL TAX	1,060.56	847.30	213.26	125.2%
STAFF WAGES & BENEFITS				
COMMUNITY CARE COORD HEALTHCARE	0.00	512.50	-512.50	0.0%
COMMUNITY CARE COORDINATOR	3,466.66	3,466.67	-0.01	100.0%
COUNSELOR	829.83	1,126.67	-296.84	73.7%
MINISTRIES COORDINATOR	5,016.32	4,322.50	693.82	116.1%
PART-TIME SECRETARY SUPPORT	1,563.60	1,250.00	313.60	125.1%
TREASURER	817.50	910.00	-92.50	89.8%
Total STAFF WAGES & BENEFITS	11,693.91	11,588.34	105.57	100.9%
Total SALARIES AND BENEFITS	42,609.37	44,877.30	-2,267.93	94.9%
Total Expense	87,714.65	82,910.62	4,804.03	105.8%
Net Income	-33,015.70	0.02	-33,015.72	-165,078,500.0%

3:55 PM

05/06/25

Accrual Basis

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

	Jan - Apr 25	Budget	\$ Over Budget	% of Budget
Income				
GENERAL FUND INCOME	469,826.39	331,642.50	138,183.89	141.7%
MB-GMF INVESTMENT PERFORMANCE	-8,762.58			
Total Income	461,063.81	331,642.50	129,421.31	139.0%
Gross Profit	461,063.81	331,642.50	129,421.31	139.0%
Expense				
ADMINISTRATION				
ADVERTISING AND PROMOTION	1,468.21	833.36	634.85	176.2%
COPIER MAINTENANCE	313.47	1,666.64	-1,353.17	18.8%
DUES, FEES, LICENSES	16,822.19	11,666.64	5,155.55	144.2%
KITCHEN SUPPLY	2,470.05	2,500.00	-29.95	98.8%
OFFICE SUPPLY	1,531.22	1,333.36	197.86	114.8%
POSTAGE	965.40	500.00	465.40	193.1%
Total ADMINISTRATION	23,570.54	18,500.00	5,070.54	127.4%
CHURCH MINISTRY				
ADULT MINISTRY	3,550.32	3,500.00	50.32	101.4%
CAMPING & CONFERENCE	1,602.48	1,666.64	-64.16	96.2%
CHILDREN'S MINISTRY	2,322.31	3,000.00	-677.69	77.4%
CHURCH MINISTRY RESOURCES	621.20	3,333.36	-2,712.16	18.6%
MISSIONS PROJECTS AND PEOPLE	33,081.62	35,000.00	-1,938.38	94.5%
RADIO MINISTRY	1,700.00	1,733.36	-33.36	98.1%
SENIOR ADULT OUTREACH	675.43	1,833.36	-1,157.93	36.8%
SUNDAY WORSHIP & SPECIAL EVENTS	1,375.90	2,500.00	-1,124.10	55.0%
YOUTH MINISTRY	10,637.90	6,666.64	3,971.26	159.6%
Total CHURCH MINISTRY	55,547.16	59,233.36	-3,686.20	93.8%
FACILITIES				
CAPITAL IMPROVEMENTS	3,000.00	13,333.36	-10,333.36	22.5%
CUSTODIAL CARE	11,618.87	11,600.00	18.87	100.2%
FURNISHINGS AND EQUIPMENT	5,995.68	8,333.36	-2,337.68	71.9%
INSURANCE	22,339.81	13,333.36	9,006.45	167.5%
PROPERTY & MAINTENANCE	10,381.85	13,333.36	-2,951.51	77.9%
UTILITIES				
ELECTRIC & INTERNET	6,087.04	7,333.36	-1,246.32	83.0%
GAS	2,533.28	4,000.00	-1,466.72	63.3%
TELEPHONE	1,246.05	1,666.64	-420.59	74.8%
WATER & TRASH	1,199.98	1,466.64	-266.66	81.8%
Total UTILITIES	11,066.35	14,466.64	-3,400.29	76.5%
Total FACILITIES	64,402.56	74,400.08	-9,997.52	86.6%
SALARIES AND BENEFITS				
MINISTRY EXPENSES				
ASSOCIATE PASTOR - DISCIPLESHIP	0.00	1,666.64	-1,666.64	0.0%
ASSOCIATE PASTOR - WORSHIP	817.62	2,166.64	-1,349.02	37.7%
SENIOR PASTOR	3,157.95	2,833.36	324.59	111.5%
WORSHIP & OUTREACH PASTOR	1,320.74	1,666.64	-345.90	79.2%
Total MINISTRY EXPENSES	5,296.31	8,333.28	-3,036.97	63.6%
PASTORAL SALARIES & BENEFITS				
ASSOCIATE PASTOR	34,403.70	31,200.00	3,203.70	110.3%
PASTOR OF DISCIPLESHIP	0.00	25,000.00	-25,000.00	0.0%
PASTOR OF WORSHIP & OUTREACH	27,368.04	27,500.08	-132.04	99.5%
SENIOR PASTOR	38,695.56	37,733.36	962.20	102.6%
Total PASTORAL SALARIES & BENEFITS	100,467.30	121,433.44	-20,966.14	82.7%
PAYROLL TAX				
STAFF WAGES & BENEFITS	3,778.54	3,389.22	389.32	111.5%
COMMUNITY CARE COORD HEALTHCARE				
COMMUNITY CARE COORDINATOR	0.00	2,050.00	-2,050.00	0.0%
COUNSELOR	12,999.98	13,866.64	-866.66	93.8%
MINISTRIES COORDINATOR	3,371.76	4,506.64	-1,134.88	74.8%
PART-TIME SECRETARY SUPPORT	17,325.47	17,290.00	35.47	100.2%
TREASURER	5,764.78	5,000.00	764.78	115.3%
Total STAFF WAGES & BENEFITS	42,817.49	46,353.28	-3,535.79	92.4%
Total SALARIES AND BENEFITS	152,359.64	179,509.22	-27,149.58	84.9%
Total Expense	295,879.90	331,642.66	-35,762.76	89.2%
Net Income	165,183.91	-0.16	165,184.07	-103,239,943.8%