



Cash Flow Report

December 31, 2025 Cash Balance		\$824,752.76
Total Receipts	\$1,035,940.28	
Non-Cash Receipts: Life Insurance Dividend	\$0.00	
Total Cash Receipts: June 30, 2026		\$1,035,940.28
Total Expenses	\$1,185,541.26	
Non-Cash Expense: Depreciation	(\$161,825.24)	
Payments of Assets and Liabilities:		
Koorsen Fire System	\$19,309.71	
Windows	\$48,435.72	
HVAC *Pending Final Invoice Amount		
Payables	(\$4,069.26)	
Total Cash Expenses: June 30, 2026		<u>\$1,087,392.19</u>
June 30, 2026 Cash Balance		\$773,300.85

First Baptist Church Analysis of Ministries as of June 30, 2026						
Statement of Ministries	June 2025	June 2025 Budget	YTD 2025 Actual	YTD Budget	Annual Budget 2025	2025 Budget Remaining
Current Year Receipts	146,384.67	179,788.17	1,015,557.69	1,078,729.03	2,157,458.05	1,141,900.36
Initial Offering Envelopes	0.00	0.00	6.00	0.00	0.00	(6.00)
Designated Fund Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Legacy Giving	0.00	1,666.67	0.00	10,000.00	20,000.00	20,000.00
Facility Usage	405.00	0.00	5,067.50	0.00	0.00	(5,067.50)
Misc Receipts	7,066.68	0.00	15,309.09	0.00	0.00	(15,309.09)
Total Receipts	153,856.35	181,454.84	1,035,940.28	1,088,729.03	2,177,458.05	1,141,517.77
Expenses						
World/Local/Church Missions	48,424.28	24,778.35	162,954.04	148,670.11	297,340.21	134,386.17
Pastoral/Worship Ministry	5,272.98	2,770.83	12,769.86	16,625.00	33,250.00	20,480.14
Music Ministry	1,820.22	2,470.00	15,275.74	14,820.00	29,640.00	14,364.26
Adult Education	1,213.14	3,270.83	16,811.02	19,625.00	39,250.00	22,438.98
Youth Ministry	1,921.28	2,533.33	23,083.83	15,200.00	30,400.00	7,316.17
Children's Ministry	7,012.93	5,195.00	31,518.52	31,170.00	62,340.00	30,821.48
Sr. Adult Ministry	134.40	725.00	1,458.38	4,350.00	8,700.00	7,241.62
College Ministry	304.78	1,154.17	5,189.16	6,925.00	13,850.00	8,660.84
Marriage and Family Ministry	0.00	0.00	0.00	0.00	0.00	0.00
Media Ministry	207.99	2,416.67	5,206.51	14,500.00	29,000.00	23,793.49
Communications	3,430.99	2,258.33	14,784.26	13,550.00	27,100.00	12,315.74
Food Service	266.93	750.00	3,033.99	4,500.00	9,000.00	5,966.01
Grounds	1,734.98	875.00	3,651.51	5,250.00	10,500.00	6,848.49
Finance	27,991.49	1,475.00	166,312.24	8,850.00	17,700.00	(148,612.24)
Office Expense	9,537.08	3,375.00	22,861.62	20,250.00	40,500.00	17,638.38
Property Expense	25,608.76	19,062.50	128,101.81	114,375.00	228,750.00	100,648.19
Technology	2,840.84	5,316.67	30,338.35	31,900.00	63,800.00	33,461.65
Transportation	2,748.71	966.67	10,903.45	5,800.00	11,600.00	696.55
Stewardship	182.86	0.00	0.00	0.00	0.00	0.00
Trustees	426.70	3,333.33	31,685.02	20,000.00	40,000.00	8,314.98
Personnel	82,891.12	90,394.82	499,601.95	542,368.92	1,084,737.84	585,135.89
Building Fund - Contingent	0.00	8,333.33	0.00	50,000.00	100,000.00	100,000.00
Total Expenses	223,972.46	181,454.84	1,185,541.26	1,088,729.03	2,177,458.05	991,916.79
Excess Receipts/Expenses	(70,116.11)	0.00	(149,600.98)	0.00	0.00	149,600.98
First Baptist Church Analysis of Ministries as of June 30, 2026						
Comparisons	June	June Budget	YTD	YTD Budget	Annual Budget	
Offerings 2026 vs 2025	146,384.67 -19.40%	181,454.84	1,015,557.69 -2.61%	1,088,729.03	2,177,458.05	
Offerings 2025 vs 2024	181,629.86 2.25%	172,833.33	1,042,813.12 3.72%	1,037,000.00	2,074,000.00	
Offerings 2024 vs 2023	177,625.41 25.51%	156,264.02	1,005,387.68 4.60%	945,084.12	1,890,168.23	
Offerings 2023	141,520.29	150,014.01	961,214.59	900,084.11	1,800,168.12	
Total Expenses						
Expenses 2026 vs 2025	223,972.46 211,433.75 5.93%	181,454.84 172,833.33	1,185,541.26 1,156,430.93 2.52%	1,088,729.03 1,037,000.00	2,177,458.05 2,074,000.00	
Expenses 2025 vs 2024	211,433.75 177,500.78 19.12%	172,833.33 156,264.02	1,156,430.93 1,076,826.88 7.39%	1,037,000.00 945,084.12	2,074,000.00 1,890,168.23	

First Baptist Church Balance Sheet General Church and Learning Center as of June 30, 2026			
Accounts	Current Balance June 2026	Current Balance June 2025	
Assets			
Current Assets			
000-10002 - CVNB	\$174,248.29	\$288,561.04	
000-10007 - Learning Center	\$82,693.37	\$48,752.59	
000-10035 - People's Bank Checking	\$1,014.47	\$1,014.47	
000-10036 - People's Bank Savings	\$4,931.28	\$4,931.28	
000-10041 - CVNB CD	\$593,106.81	\$591,267.31	
Total Current Assets		\$855,994.22	\$934,526.69
Fixed Assets			
Vehicles			
000-11000 - 2017 Ford 350 Van	\$45,571.60	\$45,571.60	
000-11001 - New 2024 Ford Van	\$56,177.87	\$56,177.87	
000-11040 - Mini Bus - 2003 Ford	\$0.00	\$0.00	
000-11045 - Mini Bus - 2003 Ford 350	\$0.00	\$0.00	
000-11050 - Van-2006 Ford - Daniel	\$28,553.00	\$28,553.00	
000-11060 - Van-2006 Ford - Rebekah	\$25,161.00	\$25,161.00	
000-11080 - Acc Dep - Vehicles	(\$123,580.60)	(\$112,345.02)	
Total Vehicles	\$31,882.87	\$43,118.45	
Buildings			
000-11110 - Building	\$129,394.34	\$129,394.34	
000-11125 - New Church Building	\$7,851,741.55	\$7,851,741.55	
000-11130 - Building Improvements	\$2,057,108.96	\$1,969,873.53	
000-11140 - Furniture and Fixtures	\$691,476.06	\$691,476.06	
000-11146 - New Equipment-Learning Center	\$64,951.46	\$64,951.46	
000-11155 - Acc Dep - Building & Fixtures	(\$5,088,806.57)	(\$4,777,039.13)	
Total Buildings	\$5,705,865.80	\$5,930,397.81	
Land			
000-11210 - Eastern Bypass Prop-3 tracts	\$505,000.00	\$505,000.00	
000-11220 - Lots 6,7,8 Ponderosa Dr.	\$0.00	\$0.00	
Total Land	\$505,000.00	\$505,000.00	
Total Fixed Assets		\$6,242,748.67	\$6,478,516.26
Other Assets			
000-12100 - Insurance Policies	\$59,430.54	\$59,430.54	
000-12110 - Prepaid Expenses	\$500.00	\$500.00	
000-12125 - Inventory of Supplies (Estimated)	\$500.00	\$500.00	
Total Other Assets		\$60,430.54	\$60,430.54
Receivables			
000-13050 - Advances To Be Refunded	\$0.00	\$0.00	
0-13300 - PEX - Receivable / Payable	\$9,933.92	\$0.00	
000-13128 - Funds Transfer-Learning Center	\$0.00	\$0.00	
Total Receivables		\$9,933.92	\$0.00
Total Assets		\$7,169,107.35	\$7,473,473.49

First Baptist Church
Balance Sheet
General Church and Learning Center
as of June 30, 2026

Accounts	Current Balance June 2026	Current Balance June 2025	
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Payables			
000-20150 - Accounts Payable	\$49,750.86	\$90,171.55	
000-20165 - Accounts Payable Learning Ctr	\$0.00	\$1,034.44	
000-20175 - Accrued Payables	\$0.00	\$0.00	
Total Current Payables		\$49,750.86	\$91,205.99
Current Liabilities			
000-21100 - Accrued Payroll	\$26,271.64	\$26,271.64	
000-21150 - Accrued Payroll Taxes	\$8,539.96	\$3,481.40	
000-21180 - Funds Transfer Account	\$0.00	\$0.00	
000-21183 - Funds Transfer-Learning Center	\$22,743.28	\$22,743.28	
Total Current Liabilities		\$57,554.88	\$52,496.32
Payroll Withholdings			
000-22100 - FICA- SS/Medicare	(\$869.55)	(\$869.55)	
000-22105 - FICA Learning Center	\$307.94	\$307.94	
000-22150 - Federal Withholdings	(\$814.64)	(\$814.64)	
000-22155 - Federal Withholdings - LC	(\$202.82)	(\$202.82)	
000-22175 - State Withholdings	(\$502.42)	(\$502.42)	
000-22180 - State Withholdings - LC	(\$75.00)	(\$75.00)	
000-22200 - City Withholdings	(\$743.65)	(\$537.02)	
000-22205 - City Withholdings-Learning Center	(\$111.25)	(\$111.25)	
000-22225 - Insurance Withholdings	\$3,893.79	\$1,344.17	
000-22226 - Insurance Unum Withholdings	(\$6,390.02)	(\$1,141.78)	
000-22227 - Insurance Anthem Withholdings	\$12,435.33	\$3,696.99	
000-22230 - Insurance Withholdings-UHC	(\$4,022.82)	(\$4,022.82)	
000-22300 - CAF125 Withholdings	\$7,476.52	\$14,079.62	
Total Payroll Withholdings		\$10,381.41	\$11,151.42
Note Payable			
000-23120 - CVNB PPP Loan *****	\$0.00	\$0.00	
Total Note Payable		\$0.00	\$0.00
Total Liabilities		\$117,687.15	\$154,853.73
Fund Principal and Excess Cash Received			
Fund Principal			
000-30000 - General Fund Balance	\$7,099,803.09	\$7,331,283.77	
000-30075 - Fund Balance-Learning Center	\$87,418.39	\$91,856.08	
Total Fund Principal	\$7,187,221.48	\$7,423,139.85	
Excess Cash Received			
Excess Cash Received - General Church	(\$149,600.98)	(\$96,477.85)	
Excess Cash Received - Learning Center	\$13,799.70	(\$8,042.25)	
Total Excess Cash Received	(\$135,801.28)	(\$104,520.10)	
Total Fund Principal and Excess Cash Received		\$7,051,420.20	\$7,318,619.75
Restricted Funds			
Total Temporarily Restricted	\$0.00	\$0.00	
Total Restricted Funds		\$0.00	\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$7,169,107.35	\$7,473,473.49
		\$0.00	\$0.00

First Baptist Church Income/Expense Statement Church Budget as of June 30, 2026				
Accounts	Annual Budget 2026	YTD Actual June 2026	% of Annual Budget Used	Annual Budget Remaining June 2026
Revenues				
Annual Budget Receipts				
10-40100 - Current Year Receipts	\$2,157,458.05	\$1,015,557.69	47.07%	\$1,141,900.36
10-40210 - Designated Fund Receipts	\$0.00	\$0.00	#DIV/0!	\$0.00
10-40300 - Legacy Giving	\$20,000.00	\$0.00	0.00%	\$20,000.00
10-40500 - Initial Envelope Offerings	\$0.00	\$6.00	0.00%	(\$6.00)
10-41100 - Interest Earned	\$0.00	\$15,309.09	0.00%	(\$15,309.09)
10-41145 - Other Income	\$0.00	\$0.00	0.00%	\$0.00
10-41168 - Gain (Loss) on Sale of Assets	\$0.00	\$0.00	0.00%	\$0.00
10-41169 - Life Insurance Policy	\$0.00	\$0.00	0.00%	\$0.00
10-41130 - Facilities Usage	\$0.00	\$5,067.50	0.00%	(\$5,067.50)
Total Annual Budget Receipts	\$2,177,458.05	\$1,035,940.28	47.58%	\$1,141,517.77
Total Revenues	\$2,177,458.05	\$1,035,940.28	47.58%	\$1,141,517.77
Expenses				
Missions				
World Missions				
20-60010 - Cooperative Program	\$115,190.21	\$57,595.08	50.00%	\$57,595.13
20-60040 - Sunrise Children's Services	\$5,000.00	\$2,916.68	58.33%	\$2,083.32
20-60050 - Lottie Moon International Missions	\$35,000.00	\$17,500.01	50.00%	\$17,499.99
20-60060 - Annie Armstrong North American Missions	\$20,000.00	\$10,000.01	50.00%	\$9,999.99
20-60070 Eliza Brodus Kentucky Missions	\$15,000.00	\$7,500.00	50.00%	\$7,500.00
Total World Missions	\$190,190.21	\$95,511.78	50.22%	\$94,678.43
Local Missions				
20-61010 - Associational Missions	\$25,500.00	\$12,750.00	50.00%	\$12,750.00
20-61030 - Baptist Campus Ministry (BCM)	\$8,000.00	\$4,000.02	50.00%	\$3,999.98
20-61070 - Gilmin Group Boys Home	\$3,000.00	\$1,500.00	50.00%	\$1,500.00
20-61080 - Home Meals Delivery	\$2,200.00	\$1,099.98	50.00%	\$1,100.02
20-61090 - Pregnancy Help Center	\$3,550.00	\$1,774.98	50.00%	\$1,775.02
20-61110 - Food Bank	\$2,000.00	\$1,000.02	50.00%	\$999.98
20-61125 - Telford - St. Andrews	\$1,200.00	\$600.00	50.00%	\$600.00
20-61130 - ENRICH	\$5,000.00	\$2,500.01	50.00%	\$2,499.99
Total Local Missions	\$50,450.00	\$25,225.01	50.00%	\$25,224.99
Church Missions				
20-62001 - Church Missions - INCOME	\$0.00	(\$8,752.84)	0.00%	\$8,752.84
20-62502 - Disaster Relief	\$2,000.00	\$0.00	0.00%	\$2,000.00
20-62508 - WMU Funding	\$6,000.00	\$868.64	14.48%	\$5,131.36
20-62535 - SMOC	\$4,000.00	\$1,061.66	26.54%	\$2,938.34
20-62540 - Mission Funding	\$32,500.00	\$77,851.18	239.54%	(\$45,351.18)
20-62551 - Church Planting	\$7,200.00	\$0.00	0.00%	\$7,200.00
20-62552 - First Serve	\$5,000.00	\$548.40	10.97%	\$4,451.60
20-63001 - Dominican Republic - INCOME	\$0.00	(\$14,347.91)	#DIV/0!	\$14,347.91
20-63002 - Denver- June - INCOME	\$0.00	(\$9,414.20)	#DIV/0!	\$9,414.20
20-63003 - Denver-July - INCOME	\$0.00	(\$5,597.68)	#DIV/0!	\$5,597.68
Total Church Missions	\$56,700.00	\$42,217.25	74.46%	\$14,482.75
Total Missions	\$297,340.21	\$162,954.04	54.80%	\$134,386.17
Pastoral/Worship Ministries				
30-72504 - Baptism	\$1,500.00	\$877.77	58.52%	\$622.23
30-72505 - Benevolence	\$5,000.00	\$2,525.87	50.52%	\$2,474.13
30-72510 - Bereavement/Funeral	\$2,000.00	\$0.00	0.00%	\$2,000.00
30-72525 - Pulpit Resources	\$6,000.00	\$2,742.29	45.70%	\$3,257.71
30-72526 - Engage Team	\$4,500.00	\$300.56	6.68%	\$4,199.44
30-72530 - Churchwide Socials	\$5,500.00	\$3,944.33	71.72%	\$1,555.67
30-72535 - Deacons	\$500.00	\$0.00	0.00%	\$500.00
30-72545 - Lord's Supper	\$300.00	\$68.54	22.85%	\$231.46
30-72555 - Special Events (Pastoral/Worship)	\$2,500.00	\$125.00	5.00%	\$2,375.00
30-72556 - Pastoral Care	\$3,000.00	\$1,243.30	0.00%	\$1,756.70
30-72560 - KBC Annual Meeting/Conferences	\$50.00	\$0.00	0.00%	\$50.00
30-72561 - SBC Annual Meeting	\$2,400.00	\$942.20	0.00%	\$1,457.80

Accounts	Annual Budget 2026	YTD Actual June 2026	% of Annual Budget Used	Annual Budget Remaining June 2026
Total Pastoral/Worship Ministries	\$33,250.00	\$12,769.86	38.41%	\$20,480.14
Music Ministries				
40-73010 - Music Event - Income	\$0.00	\$0.00	0.00%	\$0.00
40-73510 - New Music	\$3,750.00	\$3,949.29	105.31%	(\$199.29)
40-73515 - Choir Supplies	\$0.00	\$201.58	0.00%	(\$201.58)
40-73525 - Concerts/Guest Artist	\$4,500.00	\$0.00	0.00%	\$4,500.00
40-73535 - Guest Musicians	\$5,000.00	\$3,925.00	78.50%	\$1,075.00
40-73545 - Copyright License(s)	\$2,640.00	\$0.00	0.00%	\$2,640.00
40-73555 - Maintenance-Piano(s)	\$1,500.00	\$322.59	21.51%	\$1,177.41
40-73570 - Church Publishing	\$1,500.00	\$0.00	0.00%	\$1,500.00
40-73590 - New Equipment	\$3,500.00	\$1,641.97	46.91%	\$1,858.03
40-73595 - Music Special Events	\$5,000.00	\$4,381.81	87.64%	\$618.19
40-73596 - Music Technology	\$1,250.00	\$0.00	0.00%	\$1,250.00
40-73597 - Music Leadership Development	\$1,000.00	\$853.50	85.35%	\$146.50
40-73596 - Music Library	\$0.00	\$0.00	#DIV/0!	\$0.00
Total Music Ministries	\$29,640.00	\$15,275.74	51.54%	\$14,364.26
Ed & Discipleship Ministries				
Adult Education Ministry				
20-62501 - Men's Ministry	\$3,000.00	\$1,752.33	58.41%	\$1,247.67
50-74009 - Women's Ministry	\$3,000.00	\$3,264.62	108.82%	(\$264.62)
50-74010 - Ed & Discipleship Min. Pastoral Care	\$1,500.00	\$893.87	59.59%	\$606.13
50-74200 - Discipleship Books/Curriculum	\$6,000.00	\$557.31	9.29%	\$5,442.69
50-74510 - Adult Bible Study	\$14,000.00	\$7,740.40	55.29%	\$6,259.60
50-74517 - Celebrate Recovery	\$4,000.00	\$1,461.32	36.53%	\$2,538.68
50-74535 - Adult ED-Leadership DVP/TRNG	\$250.00	\$0.00	0.00%	\$250.00
50-74540 - Adult ED-Supplies	\$3,000.00	\$631.56	21.05%	\$2,368.44
50-74545 - Adult ED-Food Service	\$2,000.00	\$55.14	2.76%	\$1,944.86
50-74098 - Marriage and Family Pgm Support	\$1,500.00	\$0.00	0.00%	\$1,500.00
52-72110 - Grief Support	\$1,000.00	\$454.47	45.45%	\$545.53
Total Adult Education Ministry	\$39,250.00	\$16,811.02	42.83%	\$22,438.98
Youth Ministry				
55-75001 - Youth Ministry Event-INCOME	\$0.00	\$1,079.52	#DIV/0!	(\$1,079.52)
55-75510 - Youth Discipleship Resources	\$1,500.00	\$577.08	38.47%	\$922.92
55-75515 - Youth Pastoral Care	\$1,300.00	\$1,893.44	145.65%	(\$593.44)
55-75525 - Youth-Guest Speaker	\$1,500.00	\$0.00	0.00%	\$1,500.00
55-75530 - Youth-Grow Groups	\$500.00	\$893.10	178.62%	(\$393.10)
55-75535 - Youth-Leadership Development	\$600.00	\$0.00	0.00%	\$600.00
55-75538 - Youth-Leader Support	\$7,000.00	\$3,724.79	53.21%	\$3,275.21
55-75545 - Youth Food Services	\$3,500.00	\$4,760.03	136.00%	(\$1,260.03)
55-75555 - Youth-Supplies & Equipment	\$4,500.00	\$7,718.78	171.53%	(\$3,218.78)
55-75560 - Youth-Special Events	\$10,000.00	\$2,437.09	24.37%	\$7,562.91
Total Youth Ministry	\$30,400.00	\$23,083.83	75.93%	\$7,316.17
Children Ministry				
60-76001 - Children Ministry Event-INCOME	\$0.00	(\$4,012.59)	#DIV/0!	\$4,012.59
60-76002 - Children Ministry Camp Expenses	\$5,000.00	(\$900.00)	-18.00%	\$5,900.00
60-76510 - CM Bible Study	\$6,500.00	\$3,557.41	54.73%	\$2,942.59
60-76515 - CM Discipleship	\$7,100.00	\$7,926.30	111.64%	(\$826.30)
60-76516 - DZONE	\$5,500.00	\$0.00	0.00%	\$5,500.00
60-76517 - PreTeen Ministry	\$1,000.00	\$0.00	0.00%	\$1,000.00
60-76518 - Parent Resource	\$1,800.00	\$0.00	0.00%	\$1,800.00
60-76519 - Summer Resources	\$500.00	\$0.00	0.00%	\$500.00
60-76520 - CM Outreach	\$1,000.00	\$115.46	11.55%	\$884.54
60-76522 - CM VBS	\$14,500.00	\$14,400.17	99.31%	\$99.83
60-76535 - CM Leadership DVP/Training	\$4,300.00	\$2,697.59	62.73%	\$1,602.41
60-76540 - CM Supplies	\$5,000.00	\$4,589.41	91.79%	\$410.59
60-76542 - CM Technical Support	\$2,640.00	\$120.00	4.55%	\$2,520.00
60-76555 - CM New Equipment	\$2,500.00	\$157.94	6.32%	\$2,342.06
60-76560 - CM Special Events	\$5,000.00	\$2,866.83	57.34%	\$2,133.17
Total Children Ministry	\$62,340.00	\$31,518.52	50.56%	\$30,821.48
SR Adult Ministry				
70-78001 - SR Adult Event-INCOME	\$0.00	\$0.00	#DIV/0!	\$0.00
70-78510 - SR Adult PGM Support	\$800.00	\$0.00	0.00%	\$800.00
70-78515 - SR Adult Ministry - Outreach	\$1,000.00	\$154.00	15.40%	\$846.00

Accounts	Annual Budget 2026	YTD Actual June 2026	% of Annual Budget Used	Annual Budget Remaining June 2026
70-78525 - SR Adult Guest SPK/Leaders	\$500.00	\$0.00	0.00%	\$500.00
70-78535 - SR Adult Leadership DVP/Training	\$1,000.00	\$50.00	5.00%	\$950.00
70-78545 - SR Adult Food Service	\$2,500.00	\$846.85	33.87%	\$1,653.15
70-78560 - SR Adult Special Events	\$1,700.00	\$407.53	23.97%	\$1,292.47
70-78561 - SR Adult Pastoral Care	\$1,200.00	\$0.00	0.00%	\$1,200.00
Total SR Adult Ministry	\$8,700.00	\$1,458.38	16.76%	\$7,241.62
College Ministry				
68-79001 - College - Event Income	\$0.00	(\$657.38)	#DIV/0!	\$657.38
68-79510 - College Curriculum	\$300.00	\$123.44	41.15%	\$176.56
68-79545 - College Food Svc	\$6,500.00	\$4,205.07	64.69%	\$2,294.93
68-79560 - College Spec Events	\$3,500.00	\$861.88	24.63%	\$2,638.12
68-79560 - College Discipleship	\$1,800.00	\$616.40	34.24%	\$1,183.60
68-79570 - College Promo	\$1,750.00	\$39.75	2.27%	\$1,710.25
Total College Ministry	\$13,850.00	\$5,189.16	37.47%	\$8,660.84
Total Ed & Discipleship Ministries	\$154,540.00	\$78,060.91	50.51%	\$76,479.09
Media Ministries				
75-80505 - Tech Arts - Leadership Development	\$1,500.00	\$0.00	0.00%	\$1,500.00
75-80507 - Tech Arts Equipment - New	\$5,000.00	\$4,591.38	91.83%	\$408.62
75-80508 - Tech Arts Equipment - Repairs	\$20,000.00	\$615.13	3.08%	\$19,384.87
75-80511 - Broadcast	\$2,500.00	\$0.00	0.00%	\$2,500.00
Total Media Ministries	\$29,000.00	\$5,206.51	17.95%	\$23,793.49
Administration Ministries				
Communications/PR				
80-90510 - Advertisement	\$1,000.00	\$1,009.92	100.99%	(\$9.92)
80-90522 - Curch Graphics	\$9,000.00	\$5,022.00	55.80%	\$3,978.00
80-90524 - Annual Subscriptions	\$2,600.00	\$2,112.34	81.24%	\$487.66
80-90530 - Website	\$14,500.00	\$6,640.00	45.79%	\$7,860.00
Total Communications/PR	\$27,100.00	\$14,784.26	54.55%	\$12,315.74
Finance				
80-90610 - Annual Audit	\$6,000.00	\$325.00	5.42%	\$5,675.00
80-90611 Bank Fees/Interest	\$200.00	\$300.00	150.00%	(\$100.00)
80-90611 Finance Software	\$8,000.00	\$2,757.06	34.46%	\$5,242.94
80-93020 STWD- Envelope Service	\$3,500.00	\$1,104.94	31.57%	\$2,395.06
80-90617 - Depreciation	\$0.00	\$161,825.24	0.00%	(\$161,825.24)
Total Finance	\$17,700.00	\$166,312.24	939.62%	(\$148,612.24)
Food Service/Kitchen				
80-90714 - Pantry Supplies	\$3,000.00	\$1,667.83	55.59%	\$1,332.17
80-90715 - Coffee Supplies	\$6,000.00	\$1,366.16	22.77%	\$4,633.84
Total Food Service/Kitchen	\$9,000.00	\$3,033.99	33.71%	\$5,966.01
Grounds				
80-90923 - Landscaping and Supplies	\$8,000.00	\$3,220.57	40.26%	\$4,779.43
80-90970 - Lawncare Maintenance/Repairs	\$2,500.00	\$430.94	17.24%	\$2,069.06
Total Grounds	\$10,500.00	\$3,651.51	34.78%	\$6,848.49
Office Expenses				
80-90810 - Administrative Supplies	\$7,000.00	\$4,608.29	65.83%	\$2,391.71
80-90812 - Equipment Leases	\$25,000.00	\$12,721.96	50.89%	\$12,278.04
80-90818 - Postage	\$2,500.00	\$0.00	0.00%	\$2,500.00
80-90824 - Miscellaneous	\$2,500.00	\$3,984.37	159.37%	(\$1,484.37)
90-97001 - Background Check SVC	\$3,500.00	\$1,547.00	44.20%	\$1,953.00
Total Office Expenses	\$40,500.00	\$22,861.62	56.45%	\$17,638.38
Property				
80-90910 - Alarm/Security SVC	\$8,000.00	\$8,740.44	109.26%	(\$740.44)
80-90911 - Security Team	\$6,000.00	\$677.13	11.29%	\$5,322.87
80-90912 - Cleaning & Maintenance Supplies	\$12,000.00	\$3,724.66	31.04%	\$8,275.34
80-90913 - Custodial Uniform	\$750.00	\$57.21	7.63%	\$692.79
80-90914 - Dumpster SVC	\$3,000.00	\$1,049.72	34.99%	\$1,950.28
80-90915 - Electrical Maintenance	\$4,000.00	\$84.97	2.12%	\$3,915.03
80-90916 - Elevator SVC	\$2,500.00	\$873.60	34.94%	\$1,626.40
80-90918 - Equipment - Repairs & New	\$7,500.00	\$13,282.36	177.10%	(\$5,782.36)
80-90920 - Floor/Carpet Maintenance	\$9,250.00	\$39.95	0.43%	\$9,210.05
80-90924 - HVAC Maintenance	\$28,000.00	\$13,086.00	46.74%	\$14,914.00
80-90928 - Painting - Exterior	\$3,000.00	\$8,700.00	290.00%	(\$5,700.00)
80-90930 - Parking Lot	\$14,000.00	\$12,549.17	89.64%	\$1,450.83

Accounts	Annual Budget 2026	YTD Actual June 2026	% of Annual Budget Used	Annual Budget Remaining June 2026
80-90932 - Pest Control SVC	\$1,000.00	\$670.00	67.00%	\$330.00
80-90936 - Plumbing Maintenance	\$3,500.00	\$881.79	25.19%	\$2,618.21
80-90940 - Repairs - General	\$10,000.00	\$6,698.57	66.99%	\$3,301.43
80-90941 - Roof Maintenance	\$6,000.00	\$1,298.04	21.63%	\$4,701.96
80-90946 - Utility - Electricity	\$80,000.00	\$41,511.46	51.89%	\$38,488.54
80-90948 - Utility - Natural Gas	\$6,750.00	\$126.72	1.88%	\$6,623.28
80-90950 - Utility - Water & Sewage	\$5,500.00	\$4,830.83	87.83%	\$669.17
80-90989 - Magnolia Property	\$4,000.00	\$2,219.23	55.48%	\$1,780.77
80-90990 - Property Reserve Allocation	\$14,000.00	\$6,999.96	50.00%	\$7,000.04
Total Property	\$228,750.00	\$128,101.81	56.00%	\$100,648.19
Technology				
80-91010 - Information Technologies	\$22,600.00	\$4,156.43	18.39%	\$18,443.57
80-91011 - Computers (NEW & Repairs)	\$13,000.00	\$14,902.94	114.64%	(\$1,902.94)
80-91020 - Internet & Phone	\$16,200.00	\$6,278.98	38.76%	\$9,921.02
80-91021 - IT Consultant	\$12,000.00	\$5,000.00	41.67%	\$7,000.00
Total Technology	\$63,800.00	\$30,338.35	47.55%	\$33,461.65
Transportation				
80-92012 - Fees/Licenses/Permits	\$600.00	\$873.96	145.66%	(\$273.96)
80-92014 - Fuel	\$5,000.00	\$3,216.05	64.32%	\$1,783.95
80-92016 - Maintenance & Supplies	\$6,000.00	\$6,813.44	113.56%	(\$813.44)
Total Transportation	\$11,600.00	\$10,903.45	94.00%	\$696.55
Trustees				
80-90612 - Insurance Package - All Inclusive	\$40,000.00	\$31,685.02	79.21%	\$8,314.98
Total Trustees	\$40,000.00	\$31,685.02	79.21%	\$8,314.98
Total Administration Ministries	\$448,950.00	\$411,672.25	91.70%	\$37,277.75
Personnel Ministries				
Senior Staff				
Total Senior Staff	\$468,479.11	\$227,748.72	48.61%	\$240,730.39
Program Staff				
Total Program Staff	\$266,590.44	\$111,703.20	41.90%	\$154,887.24
Support Staff-Office				
Total Support Staff-Office	\$181,210.22	\$78,728.69	43.45%	\$102,481.53
Support Staff-Childcare				
Total Support Staff-Childcare	\$10,765.00	\$8,303.46	77.13%	\$2,461.54
Support Staff-Facilities				
Total Support Staff-Facilities	\$142,213.51	\$68,806.55	48.38%	\$73,406.96
Personnel Contingency				
Total Personnel Contingency	\$15,479.56	\$4,311.33	27.85%	\$11,168.23
Total Personnel Ministries	\$1,084,737.84	\$499,601.95	46.06%	\$585,135.89
Total Expenses	\$2,077,458.05	\$1,185,541.26	57.07%	\$891,916.79
Building Fund Contribution	\$100,000.00	\$ -	0.00%	\$100,000.00
Net Total	\$0.00	(\$149,600.98)	#DIV/0!	\$149,600.98

First Baptist Church Income/Expense Statement Learning Center as of June 30, 2026				
Accounts	Annual Budget 2025-2026	YTD Actual 2025-2026	% of Annual Budget Used	Annual Budget Remaining
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$271,134.00	\$290,025.82	106.97%	(\$18,891.82)
010-40601 - Learning Center Donations	\$3,550.00	\$725.00	0.00%	\$2,825.00
010-40602 - Learning Center Registration Fee	\$14,948.00	\$2,512.19	16.81%	\$12,435.81
010-40603 - Learning Center Supply Fee	\$6,087.00	\$830.19	0.00%	\$5,256.81
010-40604 - Learning Center Donations/LC52	\$0.00	\$0.00	0.00%	\$0.00
Total Learning Center	\$295,719.00	\$294,093.20	99.45%	\$1,625.80
Total Revenues	\$295,719.00	\$294,093.20	99.45%	\$1,625.80
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$229,211.05	\$217,358.75	94.83%	\$11,852.30
095-90002 - FICA LC Director and Teachers	\$17,535.12	\$17,711.08	101.00%	(\$175.96)
095-90003 - Life, Accident and Disability Insur	\$768.48	\$318.74	41.48%	\$449.74
095-90004 - Medical Insurance Learning	\$10,146.27	\$17,419.15	171.68%	(\$7,272.88)
095-90005 - Retirement Learning Center	\$4,278.00	\$3,437.22	80.35%	\$840.78
095-90006 - Mileage - Learning Center	\$500.00	\$193.67	38.73%	\$306.33
Total Wages	\$262,438.92	\$256,438.61	97.71%	\$6,000.31
Custodial Cost				
095-90030 - Custodial Pay	\$3,500.00	\$3,500.00	100.00%	\$0.00
095-90031 - FICA Custodial	\$0.00	\$0.00	#DIV/0!	\$0.00
Total Custodial Cost	\$3,500.00	\$3,500.00	100.00%	\$0.00
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,108.75	\$0.00	0.00%	\$3,108.75
095-90028 - Staff Training FICA	\$237.82	\$0.00	0.00%	\$237.82
Total Training and Meeting Cost	\$3,346.57	\$0.00	0.00%	\$3,346.57
Total Learning Center Payroll	\$269,285.49	\$259,938.61	96.53%	\$9,346.88
Insurance Cost				
095-90040 - Workers Compensation	\$0.00	\$0.00	#DIV/0!	\$0.00
095-90041 - Learning Center Insurance Package	\$2,050.00	\$1,560.84	76.14%	\$489.16
Total Insurance Cost	\$2,050.00	\$1,560.84	76.14%	\$489.16
Learning Center Expenses				
095-10011 - Teaching Materials	\$2,000.00	\$2,305.92	115.30%	(\$305.92)
095-10015 - Toys/Center Materials	\$2,000.00	\$1,368.98	68.45%	\$631.02
095-10016 - Maintance/Furnishings	\$800.00	\$1,783.94	222.99%	(\$983.94)
095-10025 - Bedding Supplies	\$100.00	\$0.00	0.00%	\$100.00
095-10035 - Administrative Supplies	\$3,985.00	\$1,005.84	25.24%	\$2,979.16
095-10040 - Snack Items	\$5,000.00	\$1,901.17	38.02%	\$3,098.83
095-10050 - Cleaning Supplies	\$750.00	\$177.18	23.62%	\$572.82
095-10055 - Information Technology/Learning Ctr	\$1,500.00	\$0.00	0.00%	\$1,500.00
095-10060 - Playground Equipment and Flooring	\$0.00	\$0.00	0.00%	\$0.00
095-10065 - Staff Training	\$1,100.00	\$625.34	56.85%	\$474.66
095-10067 - Scholarships	\$5,000.00	\$0.00	0.00%	\$5,000.00
095-10070 - State License Expenses	\$900.00	\$15.00	1.67%	\$885.00
095-10099 - Special Events	\$5,000.00	\$4,049.79	81.00%	\$950.21
095-10100 - Reserve-Unexpected Expense	\$3,000.00	\$5,560.89	185.36%	(\$2,560.89)
Total Learning Center Expenses	\$31,135.00	\$18,794.05	60.36%	\$12,340.95
Total Learning Center	\$302,470.49	\$280,293.50	92.67%	\$22,176.99
Total Expenses	\$302,470.49	\$280,293.50	92.67%	\$22,176.99
Net Total	(\$6,751.49)	\$13,799.70	0.00%	(\$20,551.19)

First Baptist Church Balance Sheet Designated Funds as of June 30, 2026			
Accounts	Current Balance June 2026	Current Balance June 2025	
Assets			
Current Assets			
000-10022 - Designated Funds - CVNB	\$483,557.05	\$400,763.18	
000-10023 - FBC Savings Account	\$0.00	\$0.00	
000-10024 - CVNB Building Fund CD	\$0.00	\$0.00	
Total Current Assets		\$483,557.05	\$400,763.18
Other Assets			
000-12040 - Timm Hurst Memorial Fund	\$68,483.29	\$58,824.34	
000-12050 - Mary Perry Trust Fund	\$239,072.28	\$212,358.08	
000-12065 - CVNB Property Reserve CD	\$106,517.77	\$106,517.77	
000-12075 - Reynolds Memorial Scholarship Fund	\$22,438.29	\$20,101.99	
000-12005 - Youth Endowment Fund	\$814,753.55	\$734,128.50	
Total Other Assets		\$1,251,265.18	\$1,131,930.68
Receivables			
000-13127 - Funds Transfer Account-Spec Acct	\$0.00	\$0.00	
Total Receivables		\$0.00	\$0.00
Total Assets		\$1,734,822.23	\$1,532,693.86
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Payables			
000-20155 - Accounts Payable-Designated Funds	\$340.00	\$13,649.31	
Total Current Payables		\$340.00	\$13,649.31
Current Liabilities			
000-21182 - Funds Transfer Account-Special Acct	\$0.00	\$0.00	
Total Current Liabilities		\$0.00	\$0.00
Total Liabilities		\$340.00	\$13,649.31
Fund Principal and Excess Cash Received			
Fund Principal			
000-30050 - Special Fund Balance	\$0.00	\$0.00	
Total Fund Principal	\$0.00	\$0.00	
Total Fund Principal and Excess Cash Received		\$0.00	\$0.00
Restricted Funds			
Total Temporarily Restricted	\$1,264,139.70	\$1,085,108.50	
Total Permanently Restricted	\$470,342.53	\$433,936.05	
Total Restricted Funds		\$1,734,482.23	\$1,519,044.55
Total Liabilities, Fund Principal, & Restricted Funds		\$1,734,822.23	\$1,532,693.86
		\$0.00	\$0.00

