



Cash Flow Report

December 31, 2025 Cash Balance **\$824,752.76**

Total Receipts \$481,026.05

Non-Cash Receipts: Life Insurance Dividend \$0.00

Total Cash Receipts: March 31, 2026 **\$481,026.05**

Total Expenses \$640,723.35

Non-Cash Expense: Depreciation (\$80,430.63)

Payments of Assets and Liabilities:

Payables (\$10,670.94)

Total Cash Expenses: March 31, 2025 **\$549,621.78**

March 31, 2025 Cash Balance **\$756,157.03**

2

First Baptist Church Analysis of Ministries as of March 31, 2026						
Statement of Ministries	March 2026	March 2026 Budget	YTD 2025 Actual	YTD Budget	Annual Budget 2026	2026 Budget Remaining
Current Year Receipts	187,941.25	179,788.17	472,779.64	539,364.51	2,157,458.05	1,684,678.41
Initial Offering Envelopes	0.00	0.00	4.00	0.00	0.00	(4.00)
Designated Fund Receipts	0.00	0.00	0.00	0.00	0.00	0.00
Legacy Giving	0.00	1,666.67	0.00	5,000.00	20,000.00	20,000.00
Facility Usage	0.00	0.00	0.00	0.00	0.00	0.00
Misc Receipts	0.00	0.00	8,242.41	0.00	0.00	(8,242.41)
Total Receipts	187,941.25	181,454.84	481,026.05	544,364.51	2,177,458.05	1,696,432.00
Expenses						
World/Local/Church Missions	42,201.30	24,778.35	73,233.29	74,335.05	297,340.21	224,106.92
Pastoral/Worship Ministry	1,170.21	2,770.83	3,903.88	8,312.50	33,250.00	29,346.12
Music Ministry	3,153.92	2,470.00	7,389.62	7,410.00	29,640.00	22,250.38
Adult Education	701.40	3,270.83	9,268.39	9,812.50	39,250.00	29,981.61
Youth Ministry	1,904.53	2,533.33	13,226.68	7,600.00	30,400.00	17,173.32
Single Adult Ministry	0.00	0.00	0.00	0.00	0.00	0.00
Children's Ministry	3,691.88	5,195.00	19,646.66	15,585.00	62,340.00	42,693.34
Sr. Adult Ministry	752.65	725.00	443.61	2,175.00	8,700.00	8,256.39
College Ministry	(316.82)	1,154.17	2,292.12	3,462.50	13,850.00	11,557.88
Marriage and Family Ministry	0.00	125.00	0.00	375.00	1,500.00	1,500.00
Media Ministry	3,464.74	2,291.67	5,137.65	6,875.00	27,500.00	22,362.35
Communications	3,197.61	2,258.33	7,765.26	6,775.00	27,100.00	19,334.74
Food Service	652.93	750.00	1,325.64	2,250.00	9,000.00	7,674.36
Grounds	189.00	875.00	189.00	2,625.00	10,500.00	10,311.00
Finance	27,309.47	1,183.33	82,169.85	3,550.00	14,200.00	(67,969.85)
Office Expense	1,731.97	3,375.00	7,533.17	10,125.00	40,500.00	32,966.83
Property Expense	56,521.00	19,062.50	110,291.24	57,187.50	228,750.00	118,458.76
Technology	2,090.00	5,316.67	14,310.05	15,950.00	63,800.00	49,489.95
Transportation	4,673.35	966.67	6,894.55	2,900.00	11,600.00	4,705.45
Stewardship	194.34	291.67	552.09	875.00	3,500.00	2,947.91
Trustees	31,117.41	3,333.33	31,117.41	10,000.00	40,000.00	8,882.59
Personnel	75,884.32	90,394.82	244,033.19	271,184.46	1,084,737.84	840,704.65
Contingent Building Fund	0.00	8,333.33	0.00	24,999.99	100,000.00	100,000.00
Total Expenses	260,285.21	181,454.84	640,723.35	544,364.50	2,177,458.05	1,536,734.70
Excess Receipts/Expenses	(72,343.96)	0.00	(159,697.30)	0.01	0.00	159,697.30
First Baptist Church Analysis of Ministries as of March 31, 2026						
Comparisons	March	March Budget	YTD	YTD Budget	Annual Budget	
Offerings 2026 vs 2025	187,941.25 -14.81%	181,454.84	472,779.64 -10.75%	539,364.51	2,177,458.05	
Offerings 2025 vs 2024	220,607.77 10.17%	172,833.33	529,704.73 5.60%	513,500.00	2,074,000.00	
Offerings 2024 vs 2023	200,239.87 28.09%	157,514.01	501,601.64 -0.46%	472,542.06	1,890,168.12	
Offerings 2023	156,330.87	150,014.01	503,908.11	450,042.03	1,800,168.12	
Total Expenses						
Expenses 2026 vs 2025	260,285.21 39.79%	181,454.84	640,723.35 14.00%	539,364.51	2,177,458.05	
Expenses 2025 vs 2024	186,191.83 14.35%	172,833.33	562,018.30 26.41%	513,500.00	2,074,000.00	
Expenses 2024 vs 2023	162,819.17	157,514.01	444,601.25	472,542.06	1,890,168.12	

3

First Baptist Church Balance Sheet General Church and Learning Center as of March 31, 2026			
Accounts	Current Balance March 2026	Current Balance March 2025	
Assets			
Current Assets			
000-10002 - CVNB			
000-10007 - Learning Center	\$157,213.88	\$359,364.73	
000-10035 - People's Bank Checking	\$83,569.84	\$66,519.48	
000-10036 - People's Bank Savings	\$1,014.47	\$1,014.47	
000-10041 - CVNB CD	\$4,931.28	\$4,931.28	
Total Current Assets	\$592,997.40	\$585,268.35	
Fixed Assets			
	\$839,726.87		\$1,017,098.31
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	(\$120,771.70)	(\$109,536.13)	
Total Vehicles	\$34,691.77	\$45,927.34	
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	\$1,989,363.53	\$1,914,873.53	
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	(\$5,010,220.86)	(\$4,699,159.91)	
Total Buildings	\$5,716,706.08	\$5,953,277.03	
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	\$6,256,397.85	\$6,504,204.37	
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			
0.13300 PEX- Recievable/Payable	\$9,933.92	\$0.00	
000-13125 - Funds Transfer Account	\$0.00	\$0.00	
000-13128 - Funds Transfer-Learning Center	\$0.00	\$0.00	
Total Receivables	\$9,933.92	\$0.00	
Total Assets	\$7,166,489.18	\$7,581,733.22	

4
 16

First Baptist Church			
Balance Sheet			
General Church and Learning Center			
as of March 31, 2026			
Accounts	Current Balance March 2026	Current Balance March 2025	
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Payables			
000-20150 - Accounts Payable	\$26,933.57	\$112,798.35	
000-20165 - Accounts Payable Learning Ctr	\$3,034.36	\$1,069.39	
000-20175 - Accrued Payables	\$0.00	\$0.00	
Total Current Payables		\$29,967.93	\$113,867.74
Current Liabilities			
000-21100 - Accrued Payroll	\$26,271.64	\$26,271.64	
000-21150 - Accrued Payroll Taxes	\$7,372.60	\$2,314.04	
000-21180 - Funds Transfer Account	\$0.00	\$0.00	
000-21183 - Funds Transfer-Learning Center	\$22,743.28	\$22,743.28	
Total Current Liabilities		\$56,387.52	\$51,328.96
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	(\$537.02)	(\$537.02)	
000-22205 - City Withholdings-Learning Center	(\$111.25)	(\$111.25)	
000-22225 - Insurance Withholdings	\$8,738.17	\$2,257.83	
000-22230 - Insurance Withholdings-UHC	(\$4,022.82)	(\$4,022.82)	
000-22300 - CAF125 Withholdings	(\$817.26)	\$7,399.52	
Total Payroll Withholdings		\$1,093.33	\$2,829.77
Note Payable			
000-23120 - CVNB PPP Loan *****	\$0.00	\$0.00	
Total Note Payable		\$0.00	\$0.00
Total Liabilities		\$87,448.78	\$168,026.47
Fund Principal and Excess Cash Received			
Fund Principal			
000-30000 - General Fund Balance	\$ 7,127,254.62	\$7,331,283.77	
000-30075 - Fund Balance-Learning Center	\$83,918.39	\$109,630.86	
Total Fund Principal	\$7,211,173.01	\$7,440,914.63	
Excess Cash Received			
Excess Cash Received - General Church	\$ (159,697.30)	(\$22,291.57)	
Excess Cash Received - Learning Center	\$27,564.69	(\$4,916.31)	
Total Excess Cash Received	(\$132,132.61)	(\$27,207.88)	
Total Fund Principal and Excess Cash Received		\$7,079,040.40	\$7,413,706.75
Restricted Funds			
Total Temporarily Restricted	\$0.00	\$0.00	
Total Restricted Funds		\$0.00	\$0.00
Total Liabilities, Fund Principal, & Restricted Funds		\$7,166,489.18	\$7,581,733.22
		\$0.00	\$0.00

5

First Baptist Church				
Income/Expense Statement				
Church Budget				
as of March 31, 2026				
Accounts	Annual Budget 2026	YTD Actual March 2026	% of Annual Budget Used	Annual Budget March 2026
Revenues				
Annual Budget Receipts				
10-40100 - Current Year Receipts	\$2,157,458.05	\$472,779.64	21.91%	\$1,684,678.41
10-40210 - Designated Fund Receipts	\$0.00	\$0.00	0.00%	\$0.00
10-40300 - Legacy Giving	\$20,000.00	\$0.00	0.00%	\$20,000.00
10-40500 - Initial Envelope Offerings	\$0.00	\$4.00	0.00%	(\$4.00)
10-41100 - Interest Earned	\$0.00	\$8,242.41	0.00%	(\$8,242.41)
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	\$0.00	0.00%	\$0.00
Total Annual Budget Receipts	\$ 2,177,458.05	\$481,026.05	22.09%	\$1,696,432.00
Total Revenues	\$ 2,177,458.05	\$481,026.05	22.09%	\$1,696,432.00
Expenses				
Missions				
World Missions				
20-60010 - Cooperative Program	\$115,190.21	\$28,797.54	25.00%	\$86,392.67
20-60040 - Sunrise Children's Services	\$5,000.00	\$1,666.67	33.33%	\$3,333.33
20-60050 - Lottie Moon International	\$35,000.00	\$8,750.01	25.00%	\$26,249.99
20-60060 - Annie Armstrong Missions	\$20,000.00	\$5,000.01	25.00%	\$14,999.99
20-60070 - Eliza Brodus Kentucky	\$15,000.00	\$3,750.00	25.00%	\$11,250.00
Total World Missions	\$190,190.21	\$47,964.23	25.22%	\$142,225.98
Local Missions				
20-61010 - Associational Missions	\$25,500.00	\$6,375.00	25.00%	\$19,125.00
20-61030 - Baptist Campus Ministry (BCM)	\$8,000.00	\$2,000.01	25.00%	\$5,999.99
20-61070 - Gilmin Group Boys Home	\$3,000.00	\$750.00	25.00%	\$2,250.00
20-61080 - Home Meals Delivery	\$2,200.00	\$549.99	25.00%	\$1,650.01
20-61090 - Pregnancy Help Center	\$3,550.00	\$887.49	25.00%	\$2,662.51
20-61110 - Food Bank	\$2,000.00	\$500.01	25.00%	\$1,499.99
20-61125 - Telford - St. Andrews	\$1,200.00	\$300.00	25.00%	\$900.00
20-61130 - ENRICH	\$5,000.00	\$1,250.00	25.00%	\$3,750.00
Total Local Missions	\$50,450.00	\$12,612.50	25.00%	\$37,837.50
Church Missions				
20-62001 - Church Missions - INCOME	\$2,000.00	(\$7,787.02)	0.00%	\$9,787.02
20-62502 - Disaster Relief	\$0.00	\$0.00	0.00%	\$0.00
20-62508 - WMU Funding	\$6,000.00	\$518.40	8.64%	\$5,481.60
20-62535 - SMOG	\$4,000.00	\$95.00	2.38%	\$3,905.00
20-62540 - Mission Funding	\$32,500.00	\$19,281.78	59.33%	\$13,218.22
20.62552 - First Serve	\$5,000.00	\$548.40	10.97%	\$4,451.60
20-62551 - Church Planting	\$7,200.00	\$0.00	0.00%	\$7,200.00
Total Church Missions	\$56,700.00	\$12,656.56	22.32%	\$44,043.44
Total Missions	\$297,340.21	\$73,233.29	24.63%	\$224,106.92
Pastoral/Worship Ministries				
30-72504 - Baptism	\$1,500.00	\$0.00	0.00%	\$1,500.00
30-72505 - Benevolence	\$5,000.00	\$1,376.71	27.53%	\$3,623.29
30-72510 - Bereavement/Funeral	\$2,000.00	\$0.00	0.00%	\$2,000.00
30-72525 - Pulpit Resources	\$6,000.00	\$1,041.22	17.35%	\$4,958.78
30-72526 - Engage Team	\$4,500.00	\$67.02	1.49%	\$4,432.98
30-72530 - Churchwide Socials	\$5,500.00	\$0.00	0.00%	\$5,500.00
30-72535 - Deacons	\$500.00	\$0.00	0.00%	\$500.00
30-72545 - Lord's Supper	\$300.00	\$56.58	18.86%	\$243.42
30-72555 - Special Events (Pastoral/Worship)	\$2,500.00	\$0.00	0.00%	\$2,500.00
30-72556 - Pastoral Care	\$3,000.00	\$620.15	0.00%	\$2,379.85
30-72560 - KBC Annual Meeting/Conferences	\$50.00	\$0.00	0.00%	\$50.00
30-72561 - SBC Annual Meeting	\$2,400.00	\$742.20	0.00%	\$1,657.80
Total Pastoral/Worship Ministries	\$33,250.00	\$3,903.88	11.74%	\$29,346.12
Music Ministries				
40-73010 - Music Event - Income	\$0.00	\$0.00	0.00%	\$0.00
40-73510 - New Music	\$3,750.00	\$2,079.76	55.46%	\$1,670.24
40-73515 - Choir Supplies	\$0.00	\$145.11	0.00%	(\$145.11)
40-73525 - Concerts/Guest Artist	\$4,500.00	\$0.00	0.00%	\$4,500.00
40-73535 - Guest Musicians	\$5,000.00	\$1,225.00	24.50%	\$3,775.00
40-73545 - Copyright License(s)	\$2,640.00	\$0.00	0.00%	\$2,640.00
40-73555 - Maintenance-Piano(s)	\$1,500.00	\$137.59	9.17%	\$1,362.41
40-73570 - Church Publishing	\$1,500.00	\$0.00	0.00%	\$1,500.00
40-73590 - New Equipment	\$3,500.00	\$1,596.00	45.60%	\$1,904.00
40-73592 - Decorations/sanctuary Flowers	\$0.00	\$0.00	0.00%	\$0.00
40-73595 - Music Special Events	\$5,000.00	\$1,601.73	32.03%	\$3,398.27
40-73596 - Music Technology	\$1,250.00	\$0.00	0.00%	\$1,250.00
40-73597 - Music Leadership Development	\$1,000.00	\$604.43	60.44%	\$395.57
40-73596 - Music Library	\$0.00	\$0.00	0.00%	\$0.00
Total Music Ministries	\$29,640.00	\$7,389.62	24.93%	\$22,250.38
Ed & Discipleship Ministries				
Adult Education Ministry				

Accounts	Annual Budget 2026	YTD Actual March 2026	% of Annual Budget Used	Annual Budget March 2026
20-62501 - Men's Ministry	\$3,000.00	\$0.00	0.00%	\$3,000.00
30-72536 - Library/Videos/DVD's	\$0.00	\$0.00	0	\$0.00
50-74009 - Women's Ministry	\$3,000.00	\$2,933.11	97.77%	\$66.89
50-74010 - Ed & Discipleship Min. Pastoral Care	\$1,500.00	\$718.52	47.90%	\$781.48
50-74200 - Discipleship Books/Curriculum	\$6,000.00	\$475.83	7.93%	\$5,524.17
50-74510 - Adult Bible Study	\$14,000.00	\$4,060.22	29.00%	\$9,939.78
50-74517 - Celebrate Recovery	\$4,000.00	(\$48.50)	-1.21%	\$4,048.50
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	\$43.18	2.16%	\$1,956.82
50-74560 - Adult ED-Special Events	\$0.00	\$0.00	0.00%	\$0.00
50.74098 - Marriage and Family Pgm Support	\$1,500.00	\$0.00	0.00%	\$1,500.00
52.7121 Single Adult Pgm Support	\$0.00	\$0.00	0.00%	\$0.00
52.72110 Grief Support	\$1,000.00	\$454.47	0.00%	\$545.53
Total Adult Education Ministry	\$39,250.00	\$9,268.39	23.61%	\$29,981.61
Youth Ministry				
55-75001 - Youth Ministry Event-INCOME	\$0.00	\$1,039.81	0.00%	(\$1,039.81)
55-75510 - Youth Discipleship Resources	\$1,500.00	\$539.98	36.00%	\$960.02
55-75515 - Youth Pastoral Care	\$1,300.00	\$950.82	73.14%	\$349.18
55-75525 - Youth-Guest Speaker	\$1,500.00	\$0.00	0.00%	\$1,500.00
55-75530 - Youth-Grow Groups	\$500.00	\$618.19	123.64%	(\$118.19)
55-75535 - Youth-Leadership Development	\$600.00	\$0.00	0.00%	\$600.00
55-75538 - Youth-Leader Support	\$7,000.00	\$295.85	4.23%	\$6,704.15
55-75545 - Youth Food Services	\$3,500.00	\$2,175.21	62.15%	\$1,324.79
55-75555 - Youth-Supplies & Equipment	\$4,500.00	\$6,625.71	147.24%	(\$2,125.71)
55-75560 - Youth-Special Events	\$10,000.00	\$981.11	9.81%	\$9,018.89
Total Youth Ministry	\$30,400.00	\$13,226.68	43.51%	\$17,173.32
Children Ministry				
60-76001 - Children Ministry Event-INCOME	\$0.00	\$0.00	0.00%	\$0.00
60-76002 - Children Ministry Camp Expenses	\$5,000.00	(\$900.00)	-18.00%	\$5,900.00
60-76510 - CM Bible Study	\$6,500.00	\$2,146.99	33.03%	\$4,353.01
60-76515 - CM Discipleship	\$7,100.00	\$4,481.78	63.12%	\$2,618.22
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 Resource	\$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	\$5,853.30	40.37%	\$8,646.70
60-76535 - CM Leadership DVP/Training	\$4,300.00	\$2,643.32	61.47%	\$1,656.68
60-76540 - CM Supplies	\$5,000.00	\$3,300.78	66.02%	\$1,699.22
60-76542 - CM Technical Support	\$2,640.00	\$120.00	4.55%	\$2,520.00
60-76555 - CM New Equipment	\$2,500.00	\$0.00	0.00%	\$2,500.00
60-76560 - CM Special Events	\$5,000.00	\$1,885.03	37.70%	\$3,114.97
Total Children Ministry	\$62,340.00	\$19,646.66		
SR Adult Ministry				
70-78001 - SR Adult Event-INCOME	\$0.00	\$0.00	0.00%	\$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
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	\$0.00	0.00%	\$1,000.00
70-78545 - SR Adult Food Service	\$2,500.00	\$116.48	4.66%	\$2,383.52
70-78560 - SR Adult Special Events	\$1,700.00	\$173.13	10.18%	\$1,526.87
70-78561 - SR Adult Pastoral Care	\$1,200.00	\$0.00	0.00%	\$1,200.00
Total SR Adult Ministry	\$8,700.00	\$443.61	5.10%	\$8,256.39
College Ministry				
68-79001 - College - Event Income	\$0.00	(\$615.16)	0.00%	\$615.16
68-79510 - College Curriculum	\$300.00	\$87.43	29.14%	\$212.57
68-79545 - College Food Svc	\$6,500.00	\$2,228.70	34.29%	\$4,271.30
68-79560 - College Spec Events	\$3,500.00	\$298.28	8.52%	\$3,201.72
68-79560 - College Discipleship	\$1,800.00	\$292.87	16.27%	\$1,507.13
68-79570 - College Promo	\$1,750.00	\$0.00	0.00%	\$1,750.00
Total College Ministry	\$13,850.00	\$2,292.12	16.55%	\$11,557.88
Total Ed & Discipleship Ministries	\$154,540.00	\$44,877.46	29.04%	\$109,662.54
Media Ministries				
75-80504 - Tech Arts - Media Broadcast Projection	\$0.00	\$0.00	#DIV/0!	\$0.00
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	\$4,522.52	90.45%	\$477.48
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	\$5,137.65	17.72%	\$23,862.35
Administration Ministries				
Communications/PR				
80-90510 - Advertisement	\$1,000.00	\$625.92	62.59%	\$374.08
80-90522 - Church Graphics	\$9,000.00	\$2,052.00	22.80%	\$6,948.00
80-90524 - Annual Subscriptions	\$2,600.00	\$1,574.44	60.56%	\$1,025.56
80-90530 - Website	\$14,500.00	\$3,512.90	24.23%	\$10,987.10
80-90535 - Videography	\$0.00	\$0.00	#DIV/0!	\$0.00
Total Communications/PR	\$27,100.00	\$7,765.26	28.65%	\$19,334.74
Finance				

7

Accounts	Annual Budget 2026	YTD Actual March 2026	% of Annual Budget Used	Annual Budget March 2026			
80-90610 - Annual Audit	\$6,000.00	\$225.00	0.00%	\$5,775.00			
80-90611 Bank Fees/Interest	\$200.00	\$150.00	0.00%	\$50.00			
80-90611 Finance Software	\$8,000.00	\$1,364.22	17.05%	\$6,635.78			
80-90617 Depreciation	\$0.00	\$80,430.63	#DIV/0!	(\$80,430.63)			
80.93020 STWD Envelope Service	\$3,500.00	\$552.09	15.77%	\$2,947.91			
Total Finance	\$17,700.00	\$82,721.94	467.36%	(\$65,021.94)			
Food Service/Kitchen							
80-90714 - Pantry Supplies	\$3,000.00	\$887.94	29.60%	\$2,112.06			
80-90715 - Coffee Supplies	\$6,000.00	\$437.70	7.30%	\$5,562.30			
Total Food Service/Kitchen	\$9,000.00	\$1,325.64	14.73%	\$7,674.36			
Grounds							
80-90923 - Landscaping and Supplies	\$8,000.00	\$0.00	0.00%	\$8,000.00			
80-90970 - Lawncare Maintenance/Repairs	\$2,500.00	\$189.00	7.56%	\$2,311.00			
Total Grounds	\$10,500.00	\$189.00	1.80%	\$10,311.00			
Office Expenses							
80-90810 - Administrative Supplies	\$7,000.00	\$2,824.38	40.35%	\$4,175.62			
80-90812 - Equipment Leases	\$25,000.00	\$4,998.90	20.00%	\$20,001.10			
80-90818 - Postage	\$2,500.00	\$0.00	0.00%	\$2,500.00			
80-90824 - Miscellaneous	\$2,500.00	-\$290.11	-11.60%	\$2,790.11			
90-97001 - Background Check SVC	\$3,500.00	\$0.00	0.00%	\$3,500.00			
Total Office Expenses	\$40,500.00	\$7,533.17	18.60%	\$32,966.83			
Property							
80-90910 - Alarm/Security SVC	\$8,000.00	\$7,896.13	98.70%	\$103.87			
80-90911 - Security Team	\$6,000.00	\$65.17	1.09%	\$5,934.83			
80-90912 - Cleaning & Maintenance Supplies	\$12,000.00	\$1,345.84	11.22%	\$10,654.16			
80-90913 - Custodial Uniform	\$750.00	\$0.00	0.00%	\$750.00			
80-90914 - Dumpster SVC	\$3,000.00	\$498.16	16.61%	\$2,501.84			
80-90915 - Electrical Maintenance	\$4,000.00	\$0.00	0.00%	\$4,000.00			
80-90916 - Elevator SVC	\$2,500.00	\$436.80	17.47%	\$2,063.20			
80-90918 - Equipment - Repairs & New	\$7,500.00	\$13,027.97	173.71%	(\$5,527.97)			
80-90920 - Floor/Carpet Maintenance	\$9,250.00	\$0.00	0.00%	\$9,250.00			
80-90924 - HVAC Maintenance	\$28,000.00	\$4,235.00	15.13%	\$23,765.00			
80-90928 - Painting - Exterior	\$3,000.00	\$2,700.00	90.00%	\$300.00			
80-90930 - Parking Lot	\$14,000.00	\$4,564.17	32.60%	\$9,435.83			
80-90932 - Pest Control SVC	\$1,000.00	\$284.00	28.40%	\$716.00			
80-90936 - Plumbing Maintenance	\$3,500.00	\$881.79	25.19%	\$2,618.21			
80-90940 - Repairs - General	\$10,000.00	\$54,577.85	545.78%	(\$44,577.85)			
80-90941 - Roof Maintenance	\$6,000.00	\$552.00	9.20%	\$5,448.00			
80-90946 - Utility - Electricity	\$80,000.00	\$13,783.47	17.23%	\$66,216.53			
80-90948 - Utility - Natural Gas	\$6,750.00	\$31.68	0.47%	\$6,718.32			
80-90950 - Utility - Water & Sewage	\$5,500.00	\$1,887.93	34.33%	\$3,612.07			
80-90989 - Magnolia Property	\$4,000.00	\$23.30	0.58%	\$3,976.70			
80-90990 - Property Reserve Allocation	\$14,000.00	\$3,499.98	25.00%	\$10,500.02			
Total Property	\$228,750.00	\$110,291.24	48.21%	\$118,458.76			
Technology							
80-91010 - Information Technologies	\$22,600.00	\$829.66	3.67%	\$21,770.34			
80-91011 - Computers (NEW & Repairs)	\$13,000.00	\$9,401.80	72.32%	\$3,598.20			
80-91012 - Technology (New & Repairs)	\$0.00	\$566.12	0.00%	(\$566.12)			
80-91020 - Internet & Phone	\$16,200.00	\$2,512.47	15.51%	\$13,687.53			
80.91021 - IT Consultant	\$12,000.00	\$1,000.00	8.33%	\$11,000.00			
Total Technology	\$63,800.00	\$14,310.05	22.43%	\$49,489.95			
Transportation							
80-92012 - Fees/Licenses/Permits	\$600.00	\$0.00	0.00%	\$600.00			
80-92014 - Fuel	\$5,000.00	\$702.09	14.04%	\$4,297.91			
80-92016 - Maintenance & Supplies	\$6,000.00	\$6,192.46	103.21%	(\$192.46)			
Total Transportation	\$11,600.00	\$6,894.55	59.44%	\$4,705.45			
Trustees							
80-90612 - Insurance Package - All Inclusive	\$40,000.00	\$31,117.41	77.79%	\$8,882.59			
Total Trustees	\$40,000.00	\$0.00	0.00%	\$40,000.00			
Total Administration Ministries	\$448,950.00	\$262,148.26	58.39%	\$186,801.74			
Personnel Ministries							(\$271,056.00)
Senior Staff	\$468,479.11	\$110,957.68	23.68%	\$357,521.43			
Total Senior Staff							
Program Staff	\$266,590.44	\$56,954.18	21.36%	\$209,636.26			
Total Program Staff							
Support Staff-Office	\$181,210.22	\$38,154.50	21.06%	\$143,055.72			
Total Support Staff-Office							
Support Staff-Childcare	\$10,765.00	\$3,162.57	29.38%	\$7,602.43			
Total Support Staff-Childcare							
Support Staff-Facilities	\$142,213.51	\$32,911.15	23.14%	\$109,302.36			
Total Support Staff-Facilities							
Personnel Contingency	\$15,479.56	\$1,893.11	12.23%	\$13,586.45			
Total Personnel Contingency							
Total Personnel Ministries	\$1,084,737.84	\$244,033.19	22.50%	\$840,704.65			
Total Expenses	\$2,077,458.05	\$640,723.35	30.84%	\$1,436,734.70			
Contingent Building Fund Contribution	\$ 100,000.00	\$ -	0.00%	\$ 100,000.00			
Net Total	\$ (0.00)	-\$159,697.30					

8

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of March 31, 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	\$231,500.64	85.38%	\$39,633.36
010-40601 - Learning Center Donations	\$3,550.00	\$580.00	0.00%	\$2,970.00
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	\$235,423.02	79.61%	\$60,295.98
Total Revenues	\$295,719.00	\$235,423.02	79.61%	\$60,295.98
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$229,211.05	\$164,787.16	71.89%	\$64,423.89
095-90002 - FICA LC Director and Teachers	\$17,535.12	\$12,381.20	70.61%	\$5,153.92
095-90003 - Life, Accident and Disability Insur	\$768.48	\$233.00	30.32%	\$535.48
095-90004 - Medical Insurance Learning	\$10,146.27	\$14,205.58	140.01%	(\$4,059.31)
095-90005 - Retirement Learning Center	\$4,278.00	\$1,284.12	30.02%	\$2,993.88
095-90006 - Mileage - Learning Center	\$500.00	\$121.67	24.33%	\$378.33
Total Wages	\$262,438.92	\$193,012.73	73.55%	\$69,426.19
Custodial Cost				
095-90030 - Custodial Pay	\$3,500.00	\$0.00	0.00%	\$3,500.00
095-90031 - FICA Custodial	\$0.00	\$0.00	#DIV/0!	\$0.00
Total Custodial Cost	\$3,500.00	\$0.00	0.00%	\$3,500.00
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,180.75	\$0.00	0.00%	\$3,180.75
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	\$193,012.73	71.68%	\$76,272.76
Insurance Cost				
095-90040 - Workers Compensation	\$0.00	\$0.00	#DIV/0!	\$0.00
095-90041 - Learning Center Insurance Package	\$2,050.00	\$0.00	0.00%	\$2,050.00
Total Insurance Cost	\$2,050.00	\$0.00	0.00%	\$2,050.00
Learning Center Expenses				
095-10011 - Teaching Materials	\$2,000.00	\$2,271.86	113.59%	(\$271.86)
095-10015 - Toys/Center Materials	\$2,000.00	\$1,246.60	62.33%	\$753.40
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	\$702.16	17.62%	\$3,282.84
095-10040 - Snack Items	\$5,000.00	\$1,110.25	22.21%	\$3,889.75
095-10050 - Cleaning Supplies	\$750.00	\$168.60	22.48%	\$581.40
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	\$526.34	47.85%	\$573.66
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	\$1,482.09	29.64%	\$3,517.91
095-10100 - Reserve-Unexpected Expense	\$3,000.00	\$5,538.76	184.63%	(\$2,538.76)
Total Learning Center Expenses	\$31,135.00	\$14,845.60	47.68%	\$16,289.40
Total Learning Center	\$302,470.49	\$207,858.33	68.72%	\$94,612.16
Total Expenses	\$302,470.49	\$207,858.33	68.72%	\$94,612.16
Net Total	(\$6,751.49)	\$27,564.69	0.00%	(\$34,316.18)

First Baptist Church			
Balance Sheet			
Designated Funds			
as of March 31, 2026			
Accounts	Current Balance March 2026	Current Balance March 2025	
Assets			
Current Assets			
000-10022 - Designated Funds - CVNB	\$460,558.09	\$326,298.06	
000-10023 - FBC Savings Account	\$0.00	\$0.00	
000-10024 - CVNB Building Fund CD	\$0.00	\$0.00	
Total Current Assets	\$460,558.09		\$326,298.06
Other Assets			
000-12040 - Timm Hurst Memorial Fund	\$63,327.55	\$55,566.83	
000-12050 - Mary Perry Trust Fund	\$220,741.45	\$198,996.57	
000-12060 - Community Trust Bank - Prop Res	\$0.00	\$0.00	
000-12065 - CVNB Property Reserve CD	\$106,517.77	\$105,323.14	
000-12075 - Reynolds Memorial Scholarship Fund	\$20,819.68	\$18,837.18	
000-12005 - Youth Endowment Fund	\$760,363.51	\$705,444.30	
Total Other Assets	\$1,171,769.96		\$1,084,168.02
Receivables			
000-13127 - Funds Transfer Account-Spec Acct	\$0.00	\$0.00	
Total Receivables		\$0.00	\$0.00
Total Assets	\$1,632,328.05		\$1,410,466.08
Liabilities, Fund Principal, & Restricted Funds			
Liabilities			
Current Payables			
000-20155 - Accounts Payable-Designated Funds	\$12,310.22	\$12,625.66	
Total Current Payables	\$12,310.22		\$12,625.66
Current Liabilities			
000-21182 - Funds Transfer Account-Special Acct	\$0.00	\$0.00	
Total Current Liabilities	\$0.00		\$0.00
Total Liabilities	\$12,310.22		\$12,625.66
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	\$1,160,854.21	\$983,422.83	
Total Permanently Restricted	\$459,163.62	\$414,417.59	
Total Restricted Funds	\$1,620,017.83		\$1,397,840.42
Total Liabilities, Fund Principal, & Restricted Funds	\$1,632,328.05		\$1,410,466.08
	\$0.00		\$0.00

10

First Baptist Church				
Income Statement				
Designated Funds				
as of March 31, 2026				
Accounts	Beginning Balance	Restricted Revenue	Restricted Expenses	Ending Balance
Temporary Designated Funds				
Church Funds				
100-10009 - Deacon's Benevolence	\$22,866.32	\$191.50	\$958.50	\$22,099.32
100-10010 - Hands of Faith	\$347.76	\$0.00	\$0.00	\$347.76
100-10011 - Braeden's Blessings	\$2,588.48	\$1,000.00	\$0.00	\$3,588.48
100-10013 - Senior Adult Funds	\$4,711.78	\$613.00	\$1,530.77	\$3,794.01
100-10023 - Greeter Ministry	\$0.00	\$0.00	\$0.00	\$0.00
100-10028 - Wedding Fund	\$1,671.42	\$0.00	\$0.00	\$1,671.42
100-10030 - Time of Need	\$824.20	\$0.00	\$258.47	\$565.73
100-10046 - PreSchool & Children's Ministry	\$22,042.64	\$0.00	\$0.00	\$22,042.64
100-10078 - Empty Bowls	\$144.00	\$10,083.00	\$0.00	\$10,227.00
100-10091 - College Ministry	\$393.18	\$2,198.22	\$500.00	\$2,091.40
Total Church Funds	\$55,589.78	\$14,085.72	\$3,247.74	\$66,427.76
Missions				
100-10000 - Annie Armstrong	\$0.00	\$10,948.72	\$10,598.72	\$350.00
100-10002 - Eliza Broadus	\$0.00	\$700.00	\$600.00	\$100.00
100-10003 - Lottie Moon	\$0.00	\$5,315.77	\$5,125.77	\$190.00
100-10021 - Nannie Lee Lackey Mission Fund	\$56,924.83	\$9,330.18	\$3,615.84	\$62,639.17
100-10034 - WMU - Designated Funds	\$2,758.02	\$0.00	\$0.00	\$2,758.02
100-10036 - World Hunger	\$0.00	\$152.57	\$102.57	\$50.00
100-10051 - Haiti Missions	\$700.00	\$0.00	\$0.00	\$700.00
100-10076 - Gilmin Group Boys Home	\$0.00	\$0.00	\$0.00	\$0.00
100-10077 - Disaster Relief	\$4,842.18	\$0.00	\$0.00	\$4,842.18
100-10100 - Pregnancy Help Center	\$180.00	\$383.00	\$191.50	\$371.50
Total Missions	\$65,405.03	\$26,830.24	\$20,234.40	\$72,000.87
First Baptist Church Ministry				
Music				
100-10019 - Music-Gifts	\$1,923.00	\$0.00	\$0.00	\$1,923.00
Total Music	\$1,923.00	\$0.00	\$0.00	\$1,923.00
Youth				
100-10037 - Youth	\$87,818.35	\$13,458.61	\$9,492.00	\$91,784.96
100-10038 - Youth - Compassion Child	\$1,808.00	\$0.00	\$0.00	\$1,808.00
100- Youth Endowment Fund	\$772,684.21	(\$12,175.70)	\$615.86	\$759,892.65
Total Youth	\$862,310.56	\$1,282.91	\$10,107.86	\$853,485.61
Total First Baptist Church Ministry	\$864,233.56	\$1,282.91	\$10,107.86	\$855,408.61
Building Fund				
100-10039 - Building Fund	\$161,301.35	\$11,055.62	\$5,340.00	\$167,016.97
Total Building Fund	\$161,301.35	\$11,055.62	\$5,340.00	\$167,016.97
Total Temporary Designated Funds	\$1,146,529.72	\$53,254.49	\$38,930.00	\$1,160,854.21
Permanent Restricted				
Kentucky Baptist Foundation				
100-10016 - Mary Perry Trust Fund	\$224,415.64	(\$3,674.19)	\$0.00	\$220,741.45
100-10044 - Reynolds Memorial Scholarship Fund	\$20,743.36	(\$423.68)	\$0.00	\$20,319.68
100-10069 - Timm Hurst Memorial	\$66,360.28	(\$1,052.73)	\$0.00	\$65,307.55
Total Kentucky Baptist Foundation	\$311,519.28	(\$5,150.60)	\$0.00	\$306,368.68
Cumberland Valley National Bk				
100-10074 - Marcum Memorial Fund	\$10,041.38	\$0.00	\$0.00	\$10,041.38
Total Cumberland Valley National Bk	\$10,041.38	\$0.00	\$0.00	\$10,041.38
Community Trust Bank				
100-10097 - Property Reserve	\$139,253.58	\$3,499.98	\$0.00	\$142,753.56
Total Community Trust Bank	\$139,253.58	\$3,499.98	\$0.00	\$142,753.56
Total Permanent Restricted	\$460,814.24	(\$1,650.62)	\$0.00	\$459,163.62
	\$1,607,343.96			\$1,620,017.83