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|--|------------------------|-----------------------|------------------------|-----------------------|
|  |                        |                       |                        |                       |
|  |                        |                       |                        |                       |
| <b>First Baptist Church</b>                                      |                        |                       |                        |                       |
| <b>Balance Sheet</b>   |                        |                       |                        |                       |
| <b>General Church and Learning Center</b>                        |                        |                       |                        |                       |
| <b>as of February 28, 2018</b>                                   |                        |                       |                        |                       |
|  |                        |                       |                        |                       |
| <b>Accounts</b>  | <b>Current Balance</b> |                       | <b>Current Balance</b> |                       |
|  | <b>February 2018</b>   |                       | <b>February 2017</b>   |                       |
|  |                        |                       |                        |                       |
| <b>Liabilities, Fund Principal, &amp; Restricted Funds</b>       |                        |                       |                        |                       |
| <b>Liabilities</b>   |                        |                       |                        |                       |
| <b>Current Payables</b>  |                        |                       |                        |                       |
| 000-20150 - Accounts Payable                                     | \$16,624.02            |                       | \$40,589.62            |                       |
| 000-20165 - Accounts Payable Learning Ctr                        | \$840.27               |                       | \$1,379.65             |                       |
| 000-20175 - Accrued Payables                                     | \$0.00                 |                       | \$0.00                 |                       |
| <b>Total Current Payables</b>                                    |                        | <b>\$17,464.29</b>    |                        | <b>\$41,969.27</b>    |
| <b>Current Liabilities</b>                                       |                        |                       |                        |                       |
| 000-21100 - Accrued Payroll                                      | \$14,139.53            |                       | \$14,139.53            |                       |
| 000-21150 - Accrued Payroll Taxes                                | \$632.79               |                       | \$632.79               |                       |
| 000-21180 - Funds Transfer Account                               | \$375,597.30           |                       | \$167,127.85           |                       |
| 000-21183 - Funds Transfer-Learning Center                       | \$31,970.24            |                       | \$30,622.08            |                       |
| <b>Total Current Liabilities</b>                                 |                        | <b>\$422,339.86</b>   |                        | <b>\$212,522.25</b>   |
| <b>Payroll Withholdings</b>                                      |                        |                       |                        |                       |
| 000-22200 - City Withholdings                                    | \$1,940.31             |                       | \$1,905.86             |                       |
| 000-22205 - City Withholdings-Learning Center                    | \$560.04               |                       | \$586.71               |                       |
| 000-22225 - Insurance Withholdings                               | (\$89.13)              |                       | \$229.29               |                       |
| 000-22230 - Insurance Withholdings-UHC                           | (\$28.08)              |                       | \$79.55                |                       |
| 000-22300 - CAF125 Withholdings                                  | \$2,729.51             |                       | \$2,266.87             |                       |
| <b>Total Payroll Withholdings</b>                                |                        | <b>\$5,112.65</b>     |                        | <b>\$5,068.28</b>     |
| <b>Note Payable</b>  |                        |                       |                        |                       |
| 000-23120 - Cumberland Valley National Bank                      | \$563,805.62           |                       | \$1,771,273.51         |                       |
| <b>Total Note Payable</b>  |                        | <b>\$563,805.62</b>   |                        | <b>\$1,771,273.51</b> |
| <b>Total Liabilities</b>   |                        | <b>\$1,008,722.42</b> |                        | <b>\$2,030,833.31</b> |
| <b>Fund Principal and Excess Cash Received</b>                   |                        |                       |                        |                       |
| <b>Fund Principal</b>  |                        |                       |                        |                       |
| 000-30000 - General Fund Balance                                 | \$5,866,987.47         |                       | \$5,940,070.03         |                       |
| 000-30075 - Fund Balance-Learning Center                         | \$194,712.86           |                       | \$162,093.63           |                       |
| <b>Total Fund Principal</b>                                      | <b>\$6,061,700.33</b>  |                       | <b>\$6,102,163.66</b>  |                       |
| <b>Excess Cash Received</b>                                      |                        |                       |                        |                       |
| Excess Cash Received - General Church                            | (\$32,213.20)          |                       | \$3,353.74             |                       |
| Excess Cash Received - Learning Center                           | \$26,248.03            |                       | \$35,017.81            |                       |
| <b>Total Excess Cash Received</b>                                | <b>(\$5,965.17)</b>    |                       | <b>\$38,371.55</b>     |                       |
| <b>Total Fund Principal and Excess Cash Received</b>             |                        | <b>\$6,055,735.16</b> |                        | <b>\$6,140,535.21</b> |
| <b>Restricted Funds</b>  |                        |                       |                        |                       |
| Total Temporarily Restricted                                     | \$7,031.28             |                       | \$7,031.28             |                       |
| <b>Total Restricted Funds</b>                                    |                        | <b>\$7,031.28</b>     |                        | <b>\$7,031.28</b>     |
| <b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b> |                        | <b>\$7,071,488.86</b> |                        | <b>\$8,178,399.80</b> |