

# Brushy Creek Baptist Church

100 Clay Street  
Easley, SC 29642  
Phone: (864) 859-2273 Fax: (864)859-4521  
E-Mail: Jimmy@brushycreekchurch.com

April 29, 2015

Federal Communications Commission

I declare under penalty of perjury that the information contained in this submission is true and correct:

We would like to be considered for the Economically Burdensome Exemption for closed captioning for our church broadcast simply entitled "Brushy Creek Baptist Church" which currently airs on WGGG-TV in Greenville, SC. We have determined that it would cost a minimum of \$420 (QuickTranscriptionService.COM) per week or a total of \$21,840 per year up to a maximum of \$488.22 (Aberdeen Broadcast Services) per week or a total of \$25,387.22 per year to have a captioning service to provide this for us. We have also explored the possibility of performing this service "in-house". This would require paying a transcriptionist a minimum of \$200 weekly and another \$ 150 weekly for adding the captions to the video. This is in addition to software cost of \$6,325 (Telestream MacCaption).

Due to the added cost of having to provide Closed Captioning Brushy Creek would discontinue our weekly TV broadcast. The cost could potentially double the cost of producing this ministry.

Attached are financial records for the previous 2 years for the operations of our church. In addition to these we are in the final phase of a renovation to our facilities in which we have take on a \$1,500,000.00 loan which will require monthly payments of \$10,000.

We have sought assistance from the broadcast station WGGG-TV and were told at this time they are unable to provide any assistance. This may in the future be an option but they were unaware as to when that might be and unaware how that assistance might look.

We are a Southern Baptist Church operating as a non-profit organization.

Thank you for your consideration in this matter.

Sincerely,



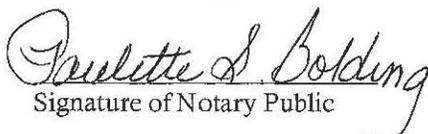
Jimmy Sanders  
Operations Pastor

SIGNATURE OF WITNESS:

State of South Carolina

County of Pickens

On this 29<sup>th</sup> day of April 2015, before me the undersigned Notary Public, personally appeared Jimmy Sanders, proved to me through satisfactory identification, which were Driver licence, to be the person who signed the preceding attached document in my presence.

  
Signature of Notary Public

*Commission Expires*  
*01-10-2022*  
*State of South Carolina*



Jimmy Sanders <jimmy@brushycreekchurch.com>

**Re: Chat Inquiry - Followup Yes #QTS00027824**

2 messages

**Quick Transcription** <support@quicktranscriptionservice.com>  
Reply-To: support@quicktranscriptionservice.com  
To: Jimmy@brushycreekchurch.com  
Cc: vananbackup@gmail.com

Tue, Apr 21, 2015 at 2:34 PM

**New reply for the ticket #QTS00027824**

Hi Jimmy,

Thank you for contacting Quick Transcription Service.

As per our chat conversation, Please find the price quote for Close Captioning in English.

Estimate turn around time is 3 to 4 business days.

| File Name         | Length  | Length in minutes | Category | Cost/minute for Transcription | Cost/minute for CC | Total Cost/minute | T  |
|-------------------|---------|-------------------|----------|-------------------------------|--------------------|-------------------|----|
| Closec Captioning | 1:00:00 | 60                | Good     | \$2.00                        | \$5.00             | \$7.00            | \$ |
|                   |         |                   |          |                               |                    | Transaction fee   | \$ |
|                   |         |                   |          |                               |                    | Total             | \$ |

Note:

Transaction Fee : Our payment option is via PayPal and the Transaction fee is charged by PayPal since we use PayPal for transaction purpose they will deduct certain percentage from the total amount. Hence the transaction fee has been charged.

Please upload your file in our website using the below link

<http://www.quicktranscriptionservice.com/Upload-Files.html>

Feel free to call us back @ 1-866-200-5406 or 1-866-221-3843, if you have any clarification with the Ticket number/ Reference number #QTS00027824.

**Kelley Paige**  
Customer Support Associate

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**Quick Transcription** <support@quicktranscriptionservice.com>  
Reply-To: support@quicktranscriptionservice.com  
To: Jimmy@brushycreekchurch.com  
Cc: vananbackup@gmail.com

Tue, Apr 21, 2015 at 8:34 PM

**New reply for the ticket #QTS00027824**

**Kelley Paige**  
Customer Support Associate

# Aberdeen Broadcast Services

22362 Gilberto, Suite 120  
Rancho Santa Margarita, CA 92688  
abercap.com 800-688-6621

# Price Quote

**Account** Brushy Creek Baptist Church  
4999 Old Spartanburg Road  
Taylors SC 29687

**Quote ID** 04262  
**Status** Open  
**Quote Good until:** 05/22/2015

## Quote Detail

**Project Name:** Captioning & AberFast Station Delivery

**Specifications:** WORKFLOW & SERVICE OVERVIEW

Aberdeen Broadcast Services to provide Brushy Creek Baptist Church with digital file delivery services to WGGG for weekly 60 minute program(s) (Brushy Creek Ministry). Client master files to be uploaded via AberFast electronic file transfer system in Apple ProRes 422 (LT) file format or comparable specifications per Aberdeen guidelines. Files to adhere to Aberdeen file specifications ([http://abercap.com/static/pdf/Aberdeen\\_DFD\\_Broadcast\\_Standards.pdf](http://abercap.com/static/pdf/Aberdeen_DFD_Broadcast_Standards.pdf)) and in conjunction with station requirements (leader elements, aspect ratio, center cut considerations, etc.)

WORKFLOW & SERVICE OVERVIEW

Aberdeen Broadcast Services to provide Brushy Creek Baptist Church with Broadcast Basic Roll-up captioning.

ADDITIONAL FEE(S) NOTE (VIDEO/AUDIO/CAPTIONING)

A full or partial charge may apply on top of charges detailed in the line items below should Aberdeen be required to re-transcode any files due to issues stemming from provision of non-airable or unacceptable master video or caption files provided by client. Non-airable or unacceptable files may include, but are not limited to: master video and/or audio that do not meet TV broadcast standards (document provided in separate attachment). Editing, quality assurance and alteration or restoration charges may also apply if required.

STATION SET-UP FEE(S)

WGGG set-up fees have been waived.

TIMELINE REQUIREMENTS: 5 business days required to turn program around. A program received on a weekday by 3:00pm will be scheduled the following business day. Files received after 3:00pm may not be scheduled until 2 business days later. The business day a file is received (if in-house at Aberdeen before 3:00pm) is considered "Day 0." Work as detailed in this quote and a final deliverable as specified in line items below will be supplied to a station(s) and/or client as detailed in "Quote Specifications" above by EOD on the 5th business day.

**Comments:**

**Effective Date:** 04/22/2015

**Acct. Exec.:** TONY

**Ship Via:** AberFast DFD

## Line Items

### Payment Policy

**One-time projects:** Prepayment Required

**Daily/Weekly/Continuous work contracts:** Prepayment required for two complete invoicing periods, after which clients who meet a certain criteria may be switched to monthly invoice/billing (NET15) on the first business day of the following month

**Accepted forms of payment:** Check thru ACH (physical check or ask for Aberdeen electronic form), Credit Card, Cash or Cashier's Check.

**TRT/Pricing Guidelines:** As per industry standards, TRT of each individual file will be rounded up to the next full minute for billing purposes. If TRT changes amount to more than a 10% increase in price over quote, Client will receive order confirmation with updated price total and Client approval is needed to move forward. If TRT changes result in less than a 10% increase in price over quote, project will automatically be moved into production and client will see final price on order confirmation.

| Description  | Qty | Unit | Unit Price    | Line Total |
|--|-----|------|---------------|------------|
| <b>Roll-Up CC Broadcast Basic - 60 minutes</b><br>Closed Captions appear upper and lower case on the screen 2 or 3 lines at a time and roll-up one additional line at a time. This product meets the FCC broadcast quality requirements for accuracy few or no errors, synchronicity - timed to speakers, placement - avoid covering important on-screen items, and completeness - entire length of program. | 1   | EA   | 375.00        | 375.00     |
| <b>AberFast File Delivery HD Source - 60 minutes</b><br>Client to upload their master video file to Aberdeen via our AberFast HotFolder. Aberdeen will QC, transcode video to individual TV station specifications (inserting closed captions if necessary) and deliver video file to specified station via the AberFast managed transfer system that will also provide email confirmation to you.           | 1   | EA   | 0.00          | 0.00       |
| <b>AberFast 60 min Delivery HD - WGGS</b>  | 1   | EA   | 99.00         | 99.00      |
| <b>FILE Export SCC files (for archive/re-submission)</b>   | 1   | EA   | 0.00          | 0.00       |
| <b>Transcript Word Doc (included)</b>  | 1   | EA   | 0.00          | 0.00       |
| <b>Non-Cash Price (3%)</b><br>There is a 3 % non_cash fee for credit card transactions. Only major (AMEX, VISA, or MasterCard) credit cards accepted.  | 1   | EA   | 14.22         | 14.22      |
| <b>Quote Total:</b>  |     |      | <b>488.22</b> |            |

**Contacts**

| Last Name | First Name | Title             | Business | Mobile         | EMAIL ADDR                  |
|-----------|------------|-------------------|----------|----------------|-----------------------------|
| Sanders   | Jim        | Operations Pastor |          | (864) 616-9550 | jimmy@brushycreekchurch.com |

**Payment Policy**

**One-time projects:** Prepayment Required  
**Daily/Weekly/Continuous work contracts:** : Prepayment required for two complete invoicing periods, after which clients who meet a certain criteria may be switched to monthly invoice/billing (NET15) on the first business day of the following month  
**Accepted forms of payment:** Check thru ACH (physical check or ask for Aberdeen electronic form), Credit Card, Cash or Cashier's Check.  
**TRT/Pricing Guidelines:** As per industry standards, TRT of each individual file will be rounded up to the next full minute for billing purposes. If TRT changes amount to more than a 10% increase in price over quote, Client will receive order confirmation with updated price total and Client approval is needed to move forward. If TRT changes result in less than a 10% increase in price over quote, project will automatically be moved into production and client will see final price on order confirmation.





# Online Store

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## MacCaption | CaptionMaker, *Desktop Edition* – \$1,095

### Create closed captions from scratch.

You can author the captions by bringing in a video and a text file, and use Auto Time Stamp to automatically sync them up. You can import and export the captions to popular file formats like SCC (CEA-608), MCC (CEA-708), Timed Text, WebVTT, DVD closed captions, burn-in subtitles, and most standalone file formats for web and mobile device video closed captioning. [Learn more.](#)

*Price includes 1st year of Premium Support.*

#### Mac OS X Version

- MacCaption Desktop (Mac) – \$1,095  
(Includes 1 Year Premium Support)

#### Windows Version

- CaptionMaker Desktop (Windows) – \$1,095  
(Includes 1 Year Premium Support)



## MacCaption | CaptionMaker, *Pro Edition* – \$6,325

### Includes all the features of the Desktop Edition.

Pro adds support for embedding CEA-708/608 captions into (and extracting captions from) broadcast TV formats like MPEG-2, H.264, MXF, QuickTime ProRes, and Avid AAF. You can also import many professional caption interchange formats such as CAP, TDS, ULT, PAC, and EBU-STL for editing and conversion to CEA-708 captions. Pro also supports subtitle overlays, professional DVD & Blu-ray subtitling formats, and live captioning. [Learn more.](#)

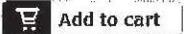
*Price includes 1st year of Premium Support.*

#### Mac OS X Version

- MacCaption Pro (Mac) – \$6,325  
(Includes 1 Year Premium Support)

#### Windows Version

- CaptionMaker Pro (Windows) – \$6,325  
(Includes 1 Year Premium Support)



## MacCaption | CaptionMaker, *Enterprise Edition* – \$11,950

### Includes all the features of the Pro Edition.

Enterprise is aimed at users who need to automate closed captioning conversion and editing tasks. In addition to all the features of the Pro version, Enterprise supports batch conversion, external scripting & control (Command Line Interface), Assemble Captions (conform to EDL), and Time Tailor (non-linear retiming). [Learn more.](#)

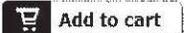
*Price includes 1st year of Premium Support.*

#### Mac OS X Version

- MacCaption Enterprise (Mac) – \$11,950  
(Includes 1 Year Premium Support)

#### Windows Version

- CaptionMaker Enterprise (Windows) – \$11,950  
(Includes 1 Year Premium Support)



Your payment is securely processed by our partner, Avangate.

Accounts

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Assets

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**CURRENT ASSETS**

001000 - Checking Account

\$313,308.76

**Total CURRENT ASSETS**

**\$313,308.76**

**Total Assets**

**\$313,308.76**

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Liabilities, Fund Principal, & Restricted Funds

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Liabilities

**Fund Principal**

002999 - Equity

\$64,296.37

Excess Cash Received

\$170,010.17

**Total Fund Principal and Excess Cash Received**

**\$234,306.54**

**Restricted Funds**

Total Temporarily Restricted

\$78,587.22

Total Permanently Restricted

\$0.00

**Total Restricted Funds**

**\$78,587.22**

**Total Liabilities, Fund Principal, & Restricted Funds**

**\$312,893.76**

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\*\*\*\*\* Out of Balance \*\*\*\*\*

**\$415.00**

Accounts

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Assets

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**CURRENT ASSETS**

001000 - Checking Account

\$316,687.98

**Total CURRENT ASSETS**

**\$316,687.98**

**Total Assets**

**\$316,687.98**

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Liabilities, Fund Principal, & Restricted Funds

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**Liabilities**

**Fund Principal**

002999 - Equity

\$234,526.89

Excess Cash Received

\$8,041.45

**Total Fund Principal and Excess Cash Received**

**\$242,568.34**

**Restricted Funds**

Total Temporarily Restricted

\$74,119.64

Total Permanently Restricted

\$0.00

**Total Restricted Funds**

**\$74,119.64**

**Total Liabilities, Fund Principal, & Restricted Funds**

**\$316,687.98**

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Brushy Creek Baptist Church  
 Analysis of Revenues & Expenses - Detail  
 September 2012 to August 2013

| Accounts                          | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|-----------------------------------|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| <b>Revenues</b>                   |                           |                           |  |                           |                           |  |
| <b>BUDGET OFFERINGS</b>           |                           |                           |  |                           |                           |  |
| 004001 - 1st Sunday Offering      | \$33,592.29               | \$0.00                    | (\$33,592.29)                          | \$455,798.92              | \$0.00                    | (\$455,798.92)                         |
| 004002 - 2nd Sunday Offering      | \$21,412.50               | \$0.00                    | (\$21,412.50)                          | \$344,686.42              | \$0.00                    | (\$344,686.42)                         |
| 004003 - 3rd Sunday Offering      | \$30,456.94               | \$0.00                    | (\$30,456.94)                          | \$402,697.20              | \$0.00                    | (\$402,697.20)                         |
| 004004 - 4th Sunday Offering      | \$45,811.43               | \$0.00                    | (\$45,811.43)                          | \$406,597.54              | \$0.00                    | (\$406,597.54)                         |
| 004005 - 5th Sunday Offering      | \$0.00                    | \$0.00                    | \$0.00                                 | \$158,241.32              | \$0.00                    | (\$158,241.32)                         |
| 004006 - Wednesday Night Offering | \$155.35                  | \$0.00                    | (\$155.35)                             | \$2,098.22                | \$0.00                    | (\$2,098.22)                           |
| 004010 - Interest Earned          | \$0.00                    | \$0.00                    | \$0.00                                 | \$452.64                  | \$0.00                    | (\$452.64)                             |
| 004020 - Line of Credit Proceeds  | \$0.00                    | \$0.00                    | \$0.00                                 | \$12,820.29               | \$0.00                    | (\$12,820.29)                          |
| <b>Total BUDGET OFFERINGS</b>     | <u>\$131,428.51</u>       | <u>\$0.00</u>             | <u>(\$131,428.51)</u>                  | <u>\$1,783,392.55</u>     | <u>\$0.00</u>             | <u>(\$1,783,392.55)</u>                |
| <b>Total Revenues</b>             | <u>\$131,428.51</u>       | <u>\$0.00</u>             | <u>(\$131,428.51)</u>                  | <u>\$1,783,392.55</u>     | <u>\$0.00</u>             | <u>(\$1,783,392.55)</u>                |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2012 to August 2013**

| <b>Accounts</b>                             | <b>MTD Actual<br/>(This Year)</b> | <b>MTD Budget<br/>(This Year)</b> | <b>MTD Budget<br/>Remaining<br/>(This Year)</b> | <b>YTD Actual<br/>(This Year)</b> | <b>YTD Budget<br/>(This Year)</b> | <b>YTD Budget<br/>Remaining<br/>(This Year)</b> |
|---|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|---|
| <b>Expenses</b>                             |                                   |                                   |   |                                   |                                   |   |
| <b>PERSONNEL</b>                            |                                   |                                   |   |                                   |                                   |   |
| <b>Ministerial Staff</b>                    |                                   |                                   |   |                                   |                                   |   |
| 005100 - Senior Pastor                      | \$8,569.16                        | \$9,283.25                        | \$714.09  | \$111,399.09                      | \$111,399.00                      | (\$0.09)  |
| 005102 - Senior Pastor Retirement           | \$833.34                          | \$833.37                          | \$0.03  | \$10,000.08                       | \$10,000.00                       | (\$0.08)  |
| 005103 - Senior Pastor Auto Allowance       | \$222.30                          | \$166.63                          | (\$55.67)                                       | \$1,288.70                        | \$2,000.00                        | \$711.30  |
| 005105 - Senior Pastor Book Expenses        | \$0.00                            | \$41.63                           | \$41.63   | \$136.61                          | \$500.00                          | \$363.39  |
| 005109 - Music Pastor Books                 | \$0.00                            | \$29.13                           | \$29.13   | \$59.26                           | \$350.00                          | \$290.74  |
| 005110 - Music Pastor                       | \$6,767.54                        | \$7,289.87                        | \$522.33  | \$87,978.02                       | \$87,478.00                       | (\$500.02)                                      |
| 005111 - Music Pastor Convention            | \$0.00                            | \$20.87                           | \$20.87   | \$0.00                            | \$250.00                          | \$250.00  |
| 005112 - Music Pastor Auto Allowance        | \$255.65                          | \$62.50                           | (\$193.15)                                      | \$873.20                          | \$750.00                          | (\$123.20)                                      |
| 005115 - Associate Pastor                   | \$3,900.40                        | \$4,225.38                        | \$324.98  | \$50,705.20                       | \$50,705.00                       | (\$0.20)  |
| 005116 - Associate Pastor Retirement        | \$90.00                           | \$100.00                          | \$10.00   | \$910.00                          | \$1,200.00                        | \$290.00  |
| 005118 - Associate Pastor Auto Allowance    | \$118.75                          | \$125.00                          | \$6.25  | \$1,500.00                        | \$1,500.00                        | \$0.00  |
| 005119 - Associate Pastor Education         | \$0.00                            | \$250.00                          | \$250.00  | \$3,000.00                        | \$3,000.00                        | \$0.00  |
| 005120 - Pastor Education/Outreach          | \$4,457.32                        | \$4,828.75                        | \$371.43  | \$57,945.16                       | \$57,945.00                       | (\$0.16)  |
| 005130 - Sr.Adult/Pastoral Care             | \$4,766.24                        | \$5,163.38                        | \$397.14  | \$61,959.70                       | \$61,961.00                       | \$1.30  |
| 005131 - Sr.Adult/Pastoral Care-Retirement  | \$250.00                          | \$250.00                          | \$0.00  | \$3,000.00                        | \$3,000.00                        | \$0.00  |
| 005133 - Sr. Adult/Pastoral Care Auto       | \$270.85                          | \$291.63                          | \$20.78   | \$3,406.39                        | \$3,500.00                        | \$93.61   |
| 005134 - Sr. Adult/Pastoral Care Convention | \$0.00                            | \$125.00                          | \$125.00  | \$0.00                            | \$1,500.00                        | \$1,500.00                                      |
| 005135 - Associate Pastor Books             | \$0.00                            | \$70.87                           | \$70.87   | \$935.01                          | \$850.00                          | (\$85.01)                                       |
| 005136 - Sr. Adult/Pastoral Care Books      | \$0.00                            | \$29.13                           | \$29.13   | \$114.17                          | \$350.00                          | \$235.83  |
| 005140 - Contemporary Worship Leader        | \$2,693.24                        | \$2,560.00                        | (\$133.24)                                      | \$29,845.60                       | \$30,720.00                       | \$874.40  |
| 005149 - Preschool/Children Dir. Books      | \$0.00                            | \$29.13                           | \$29.13   | \$359.45                          | \$350.00                          | (\$9.45)  |
| 005150 - Preschool/Children Dir.            | \$4,513.66                        | \$4,206.50                        | (\$307.16)                                      | \$58,677.58                       | \$50,478.00                       | (\$8,199.58)                                    |
| 005152 - Preschool/Children Dir. Retirement | \$50.00                           | \$50.00                           | \$0.00  | \$600.00                          | \$600.00                          | \$0.00  |
| 005153 - Preschool/Childrens Dir. Mileage   | \$472.70                          | \$95.87                           | (\$376.83)                                      | \$1,031.25                        | \$1,150.00                        | \$118.75  |
| 005155 - Media Director                     | \$4,629.24                        | \$5,015.00                        | \$385.76  | \$60,180.12                       | \$60,180.00                       | (\$0.12)  |
| 005157 - Media Director Retirement          | \$175.00                          | \$166.63                          | (\$8.37)  | \$2,000.00                        | \$2,000.00                        | \$0.00  |
| 005158 - Media Director Auto Allowance      | \$146.25                          | \$62.50                           | (\$83.75)                                       | \$726.28                          | \$750.00                          | \$23.72   |
| 005159 - Media Director Convention          | \$0.00                            | \$83.37                           | \$83.37   | \$304.62                          | \$1,000.00                        | \$695.38  |
| 005161 - Media Director Books               | \$0.00                            | \$29.13                           | \$29.13   | \$0.00                            | \$350.00                          | \$350.00  |
| 005162 - Pastor Education/ Outreach Mileage | \$193.65                          | \$41.63                           | (\$152.02)                                      | \$461.55                          | \$500.00                          | \$38.45   |
| 005171 - Pastor Education/ Outreach Retire  | \$208.33                          | \$208.37                          | \$0.04  | \$2,483.30                        | \$2,500.00                        | \$16.70   |
| 005174 - Pastor Education/ Outreach Books   | \$0.00                            | \$29.13                           | \$29.13   | \$359.26                          | \$350.00                          | (\$9.26)  |
| <b>Total Ministerial Staff</b>              | <b>\$43,583.62</b>                | <b>\$45,763.65</b>                | <b>\$2,180.03</b>                               | <b>\$552,239.60</b>               | <b>\$549,166.00</b>               | <b>(\$3,073.60)</b>                             |
| <b>Secretarial Staff</b>                    |                                   |                                   |   |                                   |                                   |   |
| 005123 - Office & Operations Administrator  | \$4,016.16                        | \$4,340.00                        | \$323.84  | \$52,200.08                       | \$52,080.00                       | (\$120.08)                                      |
| 005125 - Secretary - Receptionist           | \$1,720.00                        | \$1,863.37                        | \$143.37  | \$22,360.00                       | \$22,360.00                       | \$0.00  |
| 005128 - Sec, Music, Media, & Students      | \$2,445.38                        | \$2,638.37                        | \$192.99  | \$31,779.94                       | \$31,660.00                       | (\$119.94)                                      |
| 005139 - Childrean/Preschool Asst. (Kayla)  | \$0.00                            | \$683.37                          | \$683.37  | \$0.00                            | \$8,200.00                        | \$8,200.00                                      |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2012 to August 2013**

| <b>Accounts</b>                            | <b>MTD Actual<br/>(This Year)</b> | <b>MTD Budget<br/>(This Year)</b> | <b>MTD Budget<br/>Remaining<br/>(This Year)</b> | <b>YTD Actual<br/>(This Year)</b> | <b>YTD Budget<br/>(This Year)</b> | <b>YTD Budget<br/>Remaining<br/>(This Year)</b> |
|--|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|---|
| 005148 - Support Staff Travel Expenses     | \$44.50                           | \$166.63                          | \$122.13  | \$2,376.21                        | \$2,000.00                        | (\$376.21)                                      |
| 005160 - Student/Media I Asst.             | \$1,295.24                        | \$1,403.13                        | \$107.89  | \$16,838.12                       | \$16,838.00                       | (\$0.12)  |
| 005186 - Student/Media Asst. Education     | \$0.00                            | \$208.37                          | \$208.37  | \$2,393.99                        | \$2,500.00                        | \$106.01  |
| 005187 - Childrens/Preschool Asst. (Donna) | \$1,260.00                        | \$1,365.00                        | \$105.00  | \$16,758.00                       | \$16,380.00                       | (\$378.00)                                      |
| 005188 - Student/Media Asst./Allen         | \$1,491.38                        | \$1,615.63                        | \$124.25  | \$19,387.94                       | \$19,388.00                       | \$0.06  |
| <b>Total Secretarial Staff</b>             | <b>\$12,272.66</b>                | <b>\$14,283.87</b>                | <b>\$2,011.21</b>                               | <b>\$164,094.28</b>               | <b>\$171,406.00</b>               | <b>\$7,311.72</b>                               |
| <b>Custodial Staff</b>                     |                                   |                                   |   |                                   |                                   |   |
| 005165 - Building Superintendent           | \$3,414.24                        | \$3,687.88                        | \$273.64  | \$44,375.12                       | \$44,255.00                       | (\$120.12)                                      |
| 005167 - Custodian                         | \$2,365.00                        | \$3,347.50                        | \$982.50  | \$32,869.02                       | \$40,170.00                       | \$7,300.98                                      |
| <b>Total Custodial Staff</b>               | <b>\$5,779.24</b>                 | <b>\$7,035.38</b>                 | <b>\$1,256.14</b>                               | <b>\$77,244.14</b>                | <b>\$84,425.00</b>                | <b>\$7,180.86</b>                               |
| <b>Other</b>                               |                                   |                                   |   |                                   |                                   |   |
| 005170 - Payroll Taxes                     | \$1,542.52                        | \$1,666.63                        | \$124.11  | \$20,163.95                       | \$20,000.00                       | (\$163.95)                                      |
| 005175 - Musicians Compensation            | \$1,089.38                        | \$1,750.00                        | \$660.62  | \$17,366.94                       | \$21,000.00                       | \$3,633.06                                      |
| 005176 - Staff Health Insurance            | \$8,848.82                        | \$8,833.37                        | (\$15.45)                                       | \$103,206.18                      | \$106,000.00                      | \$2,793.82                                      |
| 005180 - Interns                           | \$0.00                            | \$625.00                          | \$625.00  | \$200.00                          | \$7,500.00                        | \$7,300.00                                      |
| 005185 - Nursery Coordinators              | \$177.00                          | \$1,250.00                        | \$1,073.00                                      | \$7,959.10                        | \$15,000.00                       | \$7,040.90                                      |
| <b>Total Other</b>                         | <b>\$11,657.72</b>                | <b>\$14,125.00</b>                | <b>\$2,467.28</b>                               | <b>\$148,896.17</b>               | <b>\$169,500.00</b>               | <b>\$20,603.83</b>                              |
| <b>Total PERSONNEL</b>                     | <b>\$73,293.24</b>                | <b>\$81,207.90</b>                | <b>\$7,914.66</b>                               | <b>\$942,474.19</b>               | <b>\$974,497.00</b>               | <b>\$32,022.81</b>                              |
| <b>MISSIONS</b>                            |                                   |                                   |   |                                   |                                   |   |
| 005200 - SBC Co-op Program                 | \$6,850.00                        | \$6,950.00                        | \$100.00  | \$82,200.00                       | \$83,400.00                       | \$1,200.00                                      |
| 005202 - Piedmont Baptist Assoc.           | \$1,000.00                        | \$1,000.00                        | \$0.00  | \$12,000.00                       | \$12,000.00                       | \$0.00  |
| 005204 - Mission Projects/Ministry         | \$5,846.98                        | \$2,333.37                        | (\$3,513.61)                                    | \$27,987.73                       | \$28,000.00                       | \$12.27   |
| 005210 - Janie Chapman                     | \$0.00                            | \$208.37                          | \$208.37  | \$2,600.00                        | \$2,500.00                        | (\$100.00)                                      |
| 005214 - United Christian Min.             | \$200.00                          | \$100.00                          | (\$100.00)                                      | \$1,200.00                        | \$1,200.00                        | \$0.00  |
| 005216 - Connie Maxwell                    | \$200.00                          | \$100.00                          | (\$100.00)                                      | \$1,200.00                        | \$1,200.00                        | \$0.00  |
| 005224 - Hope Women's Center               | \$230.00                          | \$100.00                          | (\$130.00)                                      | \$1,330.00                        | \$1,200.00                        | (\$130.00)                                      |
| 005226 - Television Misions Ministry       | \$1,880.00                        | \$2,111.63                        | \$231.63  | \$24,280.20                       | \$25,340.00                       | \$1,059.80                                      |
| 005228 - Church Benevolence                | \$359.62                          | \$416.63                          | \$57.01   | \$1,880.63                        | \$5,000.00                        | \$3,119.37                                      |
| 005230 - Mission House                     | \$0.00                            | \$416.63                          | \$416.63  | \$325.64                          | \$5,000.00                        | \$4,674.36                                      |
| <b>Total MISSIONS</b>                      | <b>\$16,566.60</b>                | <b>\$13,736.63</b>                | <b>(\$2,829.97)</b>                             | <b>\$155,004.20</b>               | <b>\$164,840.00</b>               | <b>\$9,835.80</b>                               |
| <b>ADMINISTRATION</b>                      |                                   |                                   |   |                                   |                                   |   |
| 005300 - Guest Speakers/Revival            | \$0.00                            | \$416.63                          | \$416.63  | \$5,621.67                        | \$5,000.00                        | (\$621.67)                                      |
| 005301 - Risk Management                   | \$766.41                          | \$333.37                          | (\$433.04)                                      | \$1,416.44                        | \$4,000.00                        | \$2,583.56                                      |
| 005302 - Staff Professional Dev./Ed. Exp.  | \$0.00                            | \$125.00                          | \$125.00  | \$2,030.57                        | \$1,500.00                        | (\$530.57)                                      |
| 005306 - Special Emphasis                  | \$377.00                          | \$208.37                          | (\$168.63)                                      | \$4,877.00                        | \$2,500.00                        | (\$2,377.00)                                    |
| 005310 - Advertisement                     | \$225.14                          | \$250.00                          | \$24.86   | \$1,442.78                        | \$3,000.00                        | \$1,557.22                                      |
| 005312 - Seminary Education Expenses       | \$0.00                            | \$333.37                          | \$333.37  | \$4,621.51                        | \$4,000.00                        | (\$621.51)                                      |
| <b>Total ADMINISTRATION</b>                | <b>\$1,368.55</b>                 | <b>\$1,666.74</b>                 | <b>\$298.19</b>                                 | <b>\$20,009.97</b>                | <b>\$20,000.00</b>                | <b>(\$9.97)</b>                                 |
| <b>MINISTRY</b>                            |                                   |                                   |   |                                   |                                   |   |
| 005400 - S.S./Outreach/Grow                | \$723.11                          | \$1,958.37                        | \$1,235.26                                      | \$21,757.79                       | \$23,500.00                       | \$1,742.21                                      |
| 005401 - Senior Pastor Ministry            | \$0.00                            | \$166.63                          | \$166.63  | \$0.00                            | \$2,000.00                        | \$2,000.00                                      |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2012 to August 2013**

| Accounts                                     | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|--|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| 005402 - Senior Adult Ministries             | \$4,528.22                | \$1,858.37                | (\$2,669.85)                           | \$22,388.23               | \$22,300.00               | (\$88.23)                              |
| 005404 - Student Ministries                  | \$7,924.92                | \$2,100.00                | (\$5,824.92)                           | \$25,190.47               | \$25,200.00               | \$9.53                                 |
| 005405 - Student Transportation              | \$3,942.00                | \$541.63                  | (\$3,400.37)                           | \$6,492.00                | \$6,500.00                | \$8.00                                 |
| 005406 - Children's Ministry                 | \$2,344.74                | \$1,705.00                | (\$639.74)                             | \$13,653.09               | \$20,460.00               | \$6,806.91                             |
| 005408 - Preschool Ministry                  | \$929.80                  | \$1,137.50                | \$207.70                               | \$13,536.22               | \$13,650.00               | \$113.78                               |
| 005409 - College/Career Ministry             | \$0.00                    | \$316.63                  | \$316.63                               | \$3,758.55                | \$3,800.00                | \$41.45                                |
| 005412 - Library Ministry                    | \$0.00                    | \$41.63                   | \$41.63                                | \$0.00                    | \$500.00                  | \$500.00                               |
| 005414 - Music & Music Supplies              | \$1,920.54                | \$1,250.00                | (\$670.54)                             | \$14,544.27               | \$15,000.00               | \$455.73                               |
| 005416 - Special Music Events                | \$675.15                  | \$583.37                  | (\$91.78)                              | \$6,882.69                | \$7,000.00                | \$117.31                               |
| 005418 - Vacation Bible School               | \$0.00                    | \$1,083.37                | \$1,083.37                             | \$11,594.52               | \$13,000.00               | \$1,405.48                             |
| 005420 - Television Air-Time                 | \$0.00                    | \$0.00                    | \$0.00                                 | \$175.49                  | \$0.00                    | (\$175.49)                             |
| 005422 - Media Ministry                      | \$289.51                  | \$583.37                  | \$293.86                               | \$3,521.16                | \$7,000.00                | \$3,478.84                             |
| 005424 - Media Equipment                     | \$2,258.84                | \$1,254.13                | (\$1,004.71)                           | \$11,616.49               | \$15,050.00               | \$3,433.51                             |
| 005426 - Church Bereavement                  | \$288.90                  | \$416.63                  | \$127.73                               | \$3,674.67                | \$5,000.00                | \$1,325.33                             |
| 005427 - Student Girls Ministry              | \$300.00                  | \$125.00                  | (\$175.00)                             | \$1,303.36                | \$1,500.00                | \$196.64                               |
| 005428 - Contemporary Worship Supplies       | \$241.39                  | \$380.00                  | \$138.61                               | \$4,927.28                | \$4,560.00                | (\$367.28)                             |
| <b>Total MINISTRY</b>                        | <b>\$26,367.12</b>        | <b>\$15,501.63</b>        | <b>(\$10,865.49)</b>                   | <b>\$165,016.28</b>       | <b>\$186,020.00</b>       | <b>\$21,003.72</b>                     |
| <b>FACILITIES/OPERATIONS</b>                 |                           |                           |  |                           |                           |  |
| 005500 - Utilities                           | \$13,234.84               | \$11,666.63               | (\$1,568.21)                           | \$127,186.64              | \$140,000.00              | \$12,813.36                            |
| 005502 - Insurance                           | \$0.00                    | \$2,333.37                | \$2,333.37                             | \$29,123.50               | \$28,000.00               | (\$1,123.50)                           |
| 005504 - Maintenance - Buildings             | \$6,678.53                | \$11,666.63               | \$4,988.10                             | \$38,920.67               | \$140,000.00              | \$101,079.33                           |
| 005506 - Maintenance - Grounds               | \$270.79                  | \$1,458.37                | \$1,187.58                             | \$13,482.75               | \$17,500.00               | \$4,017.25                             |
| 005508 - Janitorial Supplies                 | \$356.86                  | \$375.00                  | \$18.14                                | \$4,245.37                | \$4,500.00                | \$254.63                               |
| 005510 - Postage                             | \$0.00                    | \$666.63                  | \$666.63                               | \$5,071.67                | \$8,000.00                | \$2,928.33                             |
| 005512 - Supplies-Office                     | \$413.96                  | \$750.00                  | \$336.04                               | \$9,522.22                | \$9,000.00                | (\$522.22)                             |
| 005514 - Offering Envelopes                  | \$307.69                  | \$333.37                  | \$25.68                                | \$3,423.39                | \$4,000.00                | \$576.61                               |
| 005516 - Worship Guide/Stationery/Copier Exp | \$2,296.71                | \$2,666.63                | \$369.92                               | \$30,480.34               | \$32,000.00               | \$1,519.66                             |
| 005520 - Equipment                           | \$378.80                  | \$375.00                  | (\$3.80)                               | \$6,308.69                | \$4,500.00                | (\$1,808.69)                           |
| 005522 - Financial Audit                     | \$0.00                    | \$633.37                  | \$633.37                               | \$8,012.33                | \$7,600.00                | (\$412.33)                             |
| 005525 - Decorating Supplies                 | \$0.00                    | \$83.37                   | \$83.37                                | \$1,392.48                | \$1,000.00                | (\$392.48)                             |
| 005526 - Future Construction/Savings         | \$0.00                    | \$10,000.00               | \$10,000.00                            | \$25,569.11               | \$120,000.00              | \$94,430.89                            |
| 005529 - IT Supplies                         | \$480.27                  | \$550.00                  | \$69.73                                | \$8,302.30                | \$6,600.00                | (\$1,702.30)                           |
| <b>Total FACILITIES/OPERATIONS</b>           | <b>\$24,418.45</b>        | <b>\$43,558.37</b>        | <b>\$19,139.92</b>                     | <b>\$311,041.46</b>       | <b>\$522,700.00</b>       | <b>\$211,658.54</b>                    |
| <b>ORGANIZATIONAL MINISTRIES</b>             |                           |                           |  |                           |                           |  |
| 005600 - Men's Ministry                      | \$0.00                    | \$83.37                   | \$83.37                                | \$0.00                    | \$1,000.00                | \$1,000.00                             |
| 005602 - Women's Ministry                    | \$1,009.41                | \$233.37                  | (\$776.04)                             | \$1,107.77                | \$2,800.00                | \$1,692.23                             |
| 005606 - Activities Ministry                 | \$0.00                    | \$291.63                  | \$291.63                               | \$4,949.59                | \$3,500.00                | (\$1,449.59)                           |
| 005608 - Fellowship Committee                | (\$185.00)                | \$416.63                  | \$601.63                               | \$4,070.87                | \$5,000.00                | \$929.13                               |
| 005610 - Miscellaneous                       | \$1,847.73                | \$1,080.63                | (\$767.10)                             | \$9,708.05                | \$12,968.00               | \$3,259.95                             |
| <b>Total ORGANIZATIONAL MINISTRIES</b>       | <b>\$2,672.14</b>         | <b>\$2,105.63</b>         | <b>(\$566.51)</b>                      | <b>\$19,836.28</b>        | <b>\$25,268.00</b>        | <b>\$5,431.72</b>                      |
| <b>Total Expenses</b>                        | <b>\$144,686.10</b>       | <b>\$157,776.90</b>       | <b>\$13,090.80</b>                     | <b>\$1,613,382.38</b>     | <b>\$1,893,325.00</b>     | <b>\$279,942.62</b>                    |

Brushy Creek Baptist Church  
Analysis of Revenues & Expenses - Detail  
September 2012 to August 2013

Accounts

|                  | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|------------------|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| <b>Net Total</b> | (\$13,257.59)             | (\$157,776.90)            | (\$144,519.31)                         | \$170,010.17              | (\$1,893,325.00)          | (\$2,063,335.17)                       |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2013 to August 2014**

| Accounts                          | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|-----------------------------------|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| <b>Revenues</b>                   |                           |                           |  |                           |                           |  |
| <b>BUDGET OFFERINGS</b>           |                           |                           |  |                           |                           |  |
| 004001 - 1st Sunday Offering      | \$30,854.40               | \$0.00                    | (\$30,854.40)                          | \$402,867.90              | \$0.00                    | (\$402,867.90)                         |
| 004002 - 2nd Sunday Offering      | \$29,831.74               | \$0.00                    | (\$29,831.74)                          | \$347,558.50              | \$0.00                    | (\$347,558.50)                         |
| 004003 - 3rd Sunday Offering      | \$25,956.50               | \$0.00                    | (\$25,956.50)                          | \$372,455.79              | \$0.00                    | (\$372,455.79)                         |
| 004004 - 4th Sunday Offering      | \$33,563.89               | \$0.00                    | (\$33,563.89)                          | \$400,591.85              | \$0.00                    | (\$400,591.85)                         |
| 004005 - 5th Sunday Offering      | \$34,914.12               | \$0.00                    | (\$34,914.12)                          | \$186,045.01              | \$0.00                    | (\$186,045.01)                         |
| 004006 - Wednesday Night Offering | \$157.46                  | \$0.00                    | (\$157.46)                             | \$1,803.20                | \$0.00                    | (\$1,803.20)                           |
| 004010 - Interest Earned          | \$300.33                  | \$0.00                    | (\$300.33)                             | \$300.33                  | \$0.00                    | (\$300.33)                             |
| <b>Total BUDGET OFFERINGS</b>     | <b>\$155,578.44</b>       | <b>\$0.00</b>             | <b>(\$155,578.44)</b>                  | <b>\$1,711,622.58</b>     | <b>\$0.00</b>             | <b>(\$1,711,622.58)</b>                |
| <b>Total Revenues</b>             | <b>\$155,578.44</b>       | <b>\$0.00</b>             | <b>(\$155,578.44)</b>                  | <b>\$1,711,622.58</b>     | <b>\$0.00</b>             | <b>(\$1,711,622.58)</b>                |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2013 to August 2014**

| <b>Accounts</b>                              | <b>MTD Actual<br/>(This Year)</b> | <b>MTD Budget<br/>(This Year)</b> | <b>MTD Budget<br/>Remaining<br/>(This Year)</b> | <b>YTD Actual<br/>(This Year)</b> | <b>YTD Budget<br/>(This Year)</b> | <b>YTD Budget<br/>Remaining<br/>(This Year)</b> |
|--|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|---|
| <b>Expenses</b>                              |                                   |                                   |   |                                   |                                   |   |
| <b>PERSONNEL</b>                             |                                   |                                   |   |                                   |                                   |   |
| <b>Ministerial Staff</b>                     |                                   |                                   |   |                                   |                                   |   |
| 005100 - Senior Pastor                       | \$8,492.24                        | \$9,199.88                        | \$707.64  | \$110,399.12                      | \$110,399.00                      | (\$0.12)  |
| 005102 - Senior Pastor Retirement            | \$833.34                          | \$833.37                          | \$0.03  | \$10,000.08                       | \$10,000.00                       | (\$0.08)  |
| 005103 - Senior Pastor Auto Allowance        | \$0.00                            | \$166.63                          | \$166.63  | \$980.40                          | \$2,000.00                        | \$1,019.60                                      |
| 005105 - Senior Pastor Book Expenses         | \$0.00                            | \$41.63                           | \$41.63   | \$281.15                          | \$500.00                          | \$218.85  |
| 005109 - Music Pastor Books                  | \$0.00                            | \$29.13                           | \$29.13   | \$0.00                            | \$350.00                          | \$350.00  |
| 005110 - Music Pastor                        | \$6,575.24                        | \$7,081.50                        | \$506.26  | \$85,478.12                       | \$84,978.00                       | (\$500.12)                                      |
| 005111 - Music Pastor Convention             | \$0.00                            | \$20.87                           | \$20.87   | \$0.00                            | \$250.00                          | \$250.00  |
| 005112 - Music Pastor Auto Allowance         | \$0.00                            | \$62.50                           | \$62.50   | \$680.55                          | \$750.00                          | \$69.45   |
| 005115 - Associate Pastor                    | \$3,900.40                        | \$4,225.38                        | \$324.98  | \$50,705.20                       | \$50,705.00                       | (\$0.20)  |
| 005116 - Associate Pastor Retirement         | \$90.00                           | \$100.00                          | \$10.00   | \$950.00                          | \$1,200.00                        | \$250.00  |
| 005118 - Associate Pastor Auto Allowance     | \$402.65                          | \$125.00                          | (\$277.65)                                      | \$1,310.45                        | \$1,500.00                        | \$189.55  |
| 005119 - Associate Pastor Education          | \$0.00                            | \$250.00                          | \$250.00  | \$2,140.00                        | \$3,000.00                        | \$860.00  |
| 005120 - Pastor Education/Outreach           | \$4,457.32                        | \$4,828.75                        | \$371.43  | \$57,945.16                       | \$57,945.00                       | (\$0.16)  |
| 005130 - Sr.Adult/Pastoral Care              | \$4,766.24                        | \$5,163.38                        | \$397.14  | \$61,960.41                       | \$61,961.00                       | \$0.59  |
| 005131 - Sr.Adult/Pastoral Care-Retirement   | \$250.00                          | \$250.00                          | \$0.00  | \$3,204.55                        | \$3,000.00                        | (\$204.55)                                      |
| 005133 - Sr. Adult/Pastoral Care Auto        | \$435.65                          | \$291.63                          | (\$144.02)                                      | \$3,483.55                        | \$3,500.00                        | \$16.45   |
| 005134 - Sr. Adult/Pastoral Care Convention  | \$423.00                          | \$125.00                          | (\$298.00)                                      | \$1,483.58                        | \$1,500.00                        | \$16.42   |
| 005135 - Associate Pastor Books              | \$0.00                            | \$70.87                           | \$70.87   | (\$79.66)                         | \$850.00                          | \$929.66  |
| 005136 - Sr. Adult/Pastoral Care Books       | \$0.00                            | \$29.13                           | \$29.13   | \$481.18                          | \$350.00                          | (\$131.18)                                      |
| 005140 - Contemporary Worship Leader         | \$3,077.84                        | \$3,333.37                        | \$255.53  | \$40,011.92                       | \$40,000.00                       | (\$11.92)                                       |
| 005149 - Preschool/Children Dir. Books       | \$87.95                           | \$29.13                           | (\$58.82)                                       | \$288.40                          | \$350.00                          | \$61.60   |
| 005150 - Preschool/Children Dir.             | \$3,894.44                        | \$4,206.50                        | \$312.06  | \$50,477.72                       | \$50,478.00                       | \$0.28  |
| 005152 - Preschool/Children Dir. Retirement  | \$62.50                           | \$50.00                           | (\$12.50)                                       | \$587.50                          | \$600.00                          | \$12.50   |
| 005153 - Preschool/Childrens Dir. Mileage    | \$83.05                           | \$95.87                           | \$12.82   | \$1,150.00                        | \$1,150.00                        | \$0.00  |
| 005154 - Preschool/Childrens Dir. Convention | \$624.50                          | \$0.00                            | (\$624.50)                                      | \$624.50                          | \$0.00                            | (\$624.50)                                      |
| 005155 - Media Director                      | \$4,629.24                        | \$5,015.00                        | \$385.76  | \$60,180.12                       | \$60,180.00                       | (\$0.12)  |
| 005157 - Media Director Retirement           | \$175.00                          | \$166.63                          | (\$8.37)  | \$2,000.00                        | \$2,000.00                        | \$0.00  |
| 005158 - Media Director Auto Allowance       | \$81.75                           | \$62.50                           | (\$19.25)                                       | \$744.05                          | \$750.00                          | \$5.95  |
| 005159 - Media Director Convention           | \$0.00                            | \$83.37                           | \$83.37   | \$450.50                          | \$1,000.00                        | \$549.50  |
| 005161 - Media Director Books                | \$0.00                            | \$29.13                           | \$29.13   | \$0.00                            | \$350.00                          | \$350.00  |
| 005162 - Pastor Education/ Outreach Mileage  | \$0.00                            | \$41.63                           | \$41.63   | \$522.90                          | \$500.00                          | (\$22.90)                                       |
| 005171 - Pastor Education/ Outreach Retire   | \$208.33                          | \$208.37                          | \$0.04  | \$2,499.96                        | \$2,500.00                        | \$0.04  |
| 005174 - Pastor Education/ Outreach Books    | \$0.00                            | \$29.13                           | \$29.13   | \$349.11                          | \$350.00                          | \$0.89  |
| 005196 - Contemporary Worship Leader Books   | \$0.00                            | \$16.63                           | \$16.63   | \$204.67                          | \$200.00                          | (\$4.67)  |
| 005197 - Contemporary Worship Leader Auto Ex | \$250.00                          | \$20.87                           | (\$229.13)                                      | \$250.00                          | \$250.00                          | \$0.00  |
| 005198 - Contemporary Worship Leader Educati | \$0.00                            | \$250.00                          | \$250.00  | \$3,000.00                        | \$3,000.00                        | \$0.00  |
| <b>Total Ministerial Staff</b>               | <b>\$43,800.68</b>                | <b>\$46,532.78</b>                | <b>\$2,732.10</b>                               | <b>\$554,745.19</b>               | <b>\$558,396.00</b>               | <b>\$3,650.81</b>                               |
| <b>Secretarial Staff</b>                     |                                   |                                   |   |                                   |                                   |   |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2013 to August 2014**

| <b>Accounts</b>                            | <b>MTD Actual<br/>(This Year)</b> | <b>MTD Budget<br/>(This Year)</b> | <b>MTD Budget<br/>Remaining<br/>(This Year)</b> | <b>YTD Actual<br/>(This Year)</b> | <b>YTD Budget<br/>(This Year)</b> | <b>YTD Budget<br/>Remaining<br/>(This Year)</b> |
|--|-----------------------------------|-----------------------------------|---|-----------------------------------|-----------------------------------|---|
| 005123 - Office & Operations Administrator | \$4,016.16                        | \$4,340.00                        | \$323.84  | \$52,200.08                       | \$52,080.00                       | (\$120.08)                                      |
| 005125 - Secretary - Receptionist          | \$1,720.00                        | \$1,863.37                        | \$143.37  | \$22,360.00                       | \$22,360.00                       | \$0.00  |
| 005128 - Sec, Music, Media, & Students     | \$2,445.38                        | \$2,638.37                        | \$192.99  | \$31,779.94                       | \$31,660.00                       | (\$119.94)                                      |
| 005139 - Childrean/Preschool Asst. (Kayla) | \$630.76                          | \$683.37                          | \$52.61   | \$8,199.88                        | \$8,200.00                        | \$0.12  |
| 005148 - Support Staff Travel Expenses     | \$359.35                          | \$166.63                          | (\$192.72)                                      | \$2,237.80                        | \$2,000.00                        | (\$237.80)                                      |
| 005160 - Student/Media I Asst.             | \$1,295.24                        | \$1,403.13                        | \$107.89  | \$16,838.12                       | \$16,838.00                       | (\$0.12)  |
| 005186 - Student/Media Asst. Education     | \$0.00                            | \$208.37                          | \$208.37  | \$0.00                            | \$2,500.00                        | \$2,500.00                                      |
| 005187 - Childrens/Preschool Asst. (Donna) | \$1,260.00                        | \$1,365.00                        | \$105.00  | \$16,380.00                       | \$16,380.00                       | \$0.00  |
| 005188 - Student/Media Asst./Allen         | \$1,491.38                        | \$1,615.63                        | \$124.25  | \$19,387.94                       | \$19,388.00                       | \$0.06  |
| <b>Total Secretarial Staff</b>             | <b>\$13,218.27</b>                | <b>\$14,283.87</b>                | <b>\$1,065.60</b>                               | <b>\$169,383.76</b>               | <b>\$171,406.00</b>               | <b>\$2,022.24</b>                               |
| <b>Custodial Staff</b>                     |                                   |                                   |   |                                   |                                   |   |
| 005165 - Building Superintendent           | \$3,414.24                        | \$3,687.88                        | \$273.64  | \$44,375.12                       | \$44,255.00                       | (\$120.12)                                      |
| 005167 - Custodian                         | \$2,365.00                        | \$2,916.63                        | \$551.63  | \$31,210.75                       | \$35,000.00                       | \$3,789.25                                      |
| <b>Total Custodial Staff</b>               | <b>\$5,779.24</b>                 | <b>\$6,604.51</b>                 | <b>\$825.27</b>                                 | <b>\$75,585.87</b>                | <b>\$79,255.00</b>                | <b>\$3,669.13</b>                               |
| <b>Other</b>                               |                                   |                                   |   |                                   |                                   |   |
| 005170 - Payroll Taxes                     | \$1,605.06                        | \$1,666.63                        | \$61.57   | \$20,632.23                       | \$20,000.00                       | (\$632.23)                                      |
| 005175 - Musicians Compensation            | \$1,150.00                        | \$1,750.00                        | \$600.00  | \$16,173.79                       | \$21,000.00                       | \$4,826.21                                      |
| 005176 - Staff Health Insurance            | \$10,872.04                       | \$10,416.63                       | (\$455.41)                                      | \$127,781.62                      | \$125,000.00                      | (\$2,781.62)                                    |
| 005180 - Interns                           | \$1,000.00                        | \$558.37                          | (\$441.63)                                      | \$11,825.00                       | \$6,700.00                        | (\$5,125.00)                                    |
| 005185 - Nursery Coordinators              | \$649.20                          | \$1,000.00                        | \$350.80  | \$7,596.95                        | \$12,000.00                       | \$4,403.05                                      |
| <b>Total Other</b>                         | <b>\$15,276.30</b>                | <b>\$15,391.63</b>                | <b>\$115.33</b>                                 | <b>\$184,009.59</b>               | <b>\$184,700.00</b>               | <b>\$690.41</b>                                 |
| <b>Total PERSONNEL</b>                     | <b>\$78,074.49</b>                | <b>\$82,812.79</b>                | <b>\$4,738.30</b>                               | <b>\$983,724.41</b>               | <b>\$993,757.00</b>               | <b>\$10,032.59</b>                              |
| <b>MISSIONS</b>                            |                                   |                                   |   |                                   |                                   |   |
| 005200 - SBC Co-op Program                 | \$8,050.00                        | \$6,950.00                        | (\$1,100.00)                                    | \$83,400.00                       | \$83,400.00                       | \$0.00  |
| 005202 - Piedmont Baptist Assoc.           | \$796.28                          | \$1,000.00                        | \$203.72  | \$12,000.00                       | \$12,000.00                       | \$0.00  |
| 005204 - Mission Projects/Ministry         | \$4,551.05                        | \$2,333.37                        | (\$2,217.68)                                    | \$28,000.00                       | \$28,000.00                       | \$0.00  |
| 005208 - Annie Armstrong                   | \$0.00                            | \$0.00                            | \$0.00  | \$67.13                           | \$0.00                            | (\$67.13)                                       |
| 005210 - Janie Chapman                     | \$0.00                            | \$208.37                          | \$208.37  | \$2,500.00                        | \$2,500.00                        | \$0.00  |
| 005214 - United Christian Min.             | \$200.00                          | \$100.00                          | (\$100.00)                                      | \$1,200.00                        | \$1,200.00                        | \$0.00  |
| 005216 - Connie Maxwell                    | \$0.00                            | \$100.00                          | \$100.00  | \$1,200.00                        | \$1,200.00                        | \$0.00  |
| 005224 - Hope Women's Center               | \$0.00                            | \$100.00                          | \$100.00  | \$1,100.00                        | \$1,200.00                        | \$100.00  |
| 005226 - Television Misions Ministry       | \$0.00                            | \$2,111.63                        | \$2,111.63                                      | \$23,500.00                       | \$25,340.00                       | \$1,840.00                                      |
| 005228 - Church Benevolence                | \$196.54                          | \$250.00                          | \$53.46   | \$3,784.38                        | \$3,000.00                        | (\$784.38)                                      |
| 005230 - Mission House                     | \$0.00                            | \$416.63                          | \$416.63  | \$500.00                          | \$5,000.00                        | \$4,500.00                                      |
| <b>Total MISSIONS</b>                      | <b>\$13,793.87</b>                | <b>\$13,570.00</b>                | <b>(\$223.87)</b>                               | <b>\$157,251.51</b>               | <b>\$162,840.00</b>               | <b>\$5,588.49</b>                               |
| <b>ADMINISTRATION</b>                      |                                   |                                   |   |                                   |                                   |   |
| 005300 - Guest Speakers/Revival            | \$0.00                            | \$416.63                          | \$416.63  | \$3,623.52                        | \$5,000.00                        | \$1,376.48                                      |
| 005301 - Risk Management                   | \$438.52                          | \$333.37                          | (\$105.15)                                      | \$2,062.84                        | \$4,000.00                        | \$1,937.16                                      |
| 005302 - Staff Professional Dev./Ed. Exp.  | \$0.00                            | \$125.00                          | \$125.00  | \$1,266.98                        | \$1,500.00                        | \$233.02  |
| 005306 - Special Emphasis                  | \$480.00                          | \$208.37                          | (\$271.63)                                      | \$585.00                          | \$2,500.00                        | \$1,915.00                                      |
| 005310 - Advertisement                     | \$721.43                          | \$250.00                          | (\$471.43)                                      | \$2,917.18                        | \$3,000.00                        | \$82.82   |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2013 to August 2014**

| Accounts                                     | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|--|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| 005312 - Seminary Education Expenses         | \$893.00                  | \$333.37                  | (\$559.63)                             | \$3,839.00                | \$4,000.00                | \$161.00                               |
| <b>Total ADMINISTRATION</b>                  | <b>\$2,532.95</b>         | <b>\$1,666.74</b>         | <b>(\$866.21)</b>                      | <b>\$14,294.52</b>        | <b>\$20,000.00</b>        | <b>\$5,705.48</b>                      |
| <b>MINISTRY</b>                              |                           |                           |  |                           |                           |  |
| 005400 - S.S./Outreach/Grow                  | \$1,604.64                | \$1,958.37                | \$353.73                               | \$19,360.06               | \$23,500.00               | \$4,139.94                             |
| 005401 - Senior Pastor Ministry              | \$0.00                    | \$166.63                  | \$166.63                               | \$500.00                  | \$2,000.00                | \$1,500.00                             |
| 005402 - Senior Adult Ministries             | \$540.96                  | \$1,858.37                | \$1,317.41                             | \$21,947.99               | \$22,300.00               | \$352.01                               |
| 005404 - Student Ministries                  | \$1,704.22                | \$1,275.00                | (\$429.22)                             | \$15,485.72               | \$15,300.00               | (\$185.72)                             |
| 005405 - Student Transportation              | \$150.00                  | \$408.37                  | \$258.37                               | \$4,849.35                | \$4,900.00                | \$50.65                                |
| 005406 - Children's Ministry                 | \$3,027.56                | \$1,705.00                | (\$1,322.56)                           | \$17,284.91               | \$20,460.00               | \$3,175.09                             |
| 005408 - Preschool Ministry                  | \$3,092.51                | \$1,137.50                | (\$1,955.01)                           | \$13,587.74               | \$13,650.00               | \$62.26                                |
| 005409 - College/Career Ministry             | \$850.00                  | \$383.37                  | (\$466.63)                             | \$5,051.78                | \$4,600.00                | (\$451.78)                             |
| 005412 - Library Ministry                    | \$27.19                   | \$41.63                   | \$14.44                                | \$27.19                   | \$500.00                  | \$472.81                               |
| 005414 - Music & Music Supplies              | \$748.42                  | \$1,250.00                | \$501.58                               | \$14,720.30               | \$15,000.00               | \$279.70                               |
| 005416 - Special Music Events                | \$3,200.00                | \$583.37                  | (\$2,616.63)                           | \$6,821.65                | \$7,000.00                | \$178.35                               |
| 005418 - Vacation Bible School               | \$5,382.66                | \$1,083.37                | (\$4,299.29)                           | \$13,988.03               | \$13,000.00               | (\$988.03)                             |
| 005422 - Media Ministry                      | \$177.13                  | \$583.37                  | \$406.24                               | \$4,027.90                | \$7,000.00                | \$2,972.10                             |
| 005424 - Media Equipment                     | \$3,361.93                | \$1,254.13                | (\$2,107.80)                           | \$13,070.91               | \$15,050.00               | \$1,979.09                             |
| 005426 - Church Bereavement                  | \$208.40                  | \$416.63                  | \$208.23                               | \$4,169.59                | \$5,000.00                | \$830.41                               |
| 005427 - Student Girls Ministry              | \$0.00                    | \$125.00                  | \$125.00                               | \$610.63                  | \$1,500.00                | \$889.37                               |
| 005428 - Contemporary Worship Supplies       | \$1,152.30                | \$583.37                  | (\$568.93)                             | \$8,611.33                | \$7,000.00                | (\$1,611.33)                           |
| <b>Total MINISTRY</b>                        | <b>\$25,227.92</b>        | <b>\$14,813.48</b>        | <b>(\$10,414.44)</b>                   | <b>\$164,115.08</b>       | <b>\$177,760.00</b>       | <b>\$13,644.92</b>                     |
| <b>FACILITIES/OPERATIONS</b>                 |                           |                           |  |                           |                           |  |
| 005500 - Utilities                           | \$11,328.29               | \$11,666.63               | \$338.34                               | \$130,090.37              | \$140,000.00              | \$9,909.63                             |
| 005502 - Insurance                           | \$0.00                    | \$2,333.37                | \$2,333.37                             | \$31,048.50               | \$28,000.00               | (\$3,048.50)                           |
| 005504 - Maintenance - Buildings             | \$2,622.79                | \$11,250.00               | \$8,627.21                             | \$78,902.64               | \$135,000.00              | \$56,097.36                            |
| 005506 - Maintenance - Grounds               | \$1,935.22                | \$1,458.37                | (\$476.85)                             | \$10,307.74               | \$17,500.00               | \$7,192.26                             |
| 005508 - Janitorial Supplies                 | \$302.54                  | \$375.00                  | \$72.46                                | \$4,406.94                | \$4,500.00                | \$93.06                                |
| 005510 - Postage                             | \$500.00                  | \$583.37                  | \$83.37                                | \$5,360.14                | \$7,000.00                | \$1,639.86                             |
| 005512 - Supplies-Office                     | \$538.25                  | \$750.00                  | \$211.75                               | \$10,277.74               | \$9,000.00                | (\$1,277.74)                           |
| 005514 - Offering Envelopes                  | \$301.08                  | \$333.37                  | \$32.29                                | \$4,182.05                | \$4,000.00                | (\$182.05)                             |
| 005516 - Worship Guide/Stationery/Copier Exp | \$2,760.35                | \$2,666.63                | (\$93.72)                              | \$30,042.93               | \$32,000.00               | \$1,957.07                             |
| 005520 - Equipment                           | \$287.10                  | \$500.00                  | \$212.90                               | \$6,102.72                | \$6,000.00                | (\$102.72)                             |
| 005522 - Financial Audit                     | \$0.00                    | \$633.37                  | \$633.37                               | \$7,750.00                | \$7,600.00                | (\$150.00)                             |
| 005525 - Decorating Supplies                 | \$0.00                    | \$166.63                  | \$166.63                               | \$1,768.78                | \$2,000.00                | \$231.22                               |
| 005526 - Future Construction/Savings         | \$3,500.00                | \$10,000.00               | \$6,500.00                             | \$36,909.00               | \$120,000.00              | \$83,091.00                            |
| 005529 - IT Supplies                         | \$148.00                  | \$550.00                  | \$402.00                               | \$8,090.55                | \$6,600.00                | (\$1,490.55)                           |
| <b>Total FACILITIES/OPERATIONS</b>           | <b>\$24,223.62</b>        | <b>\$43,266.74</b>        | <b>\$19,043.12</b>                     | <b>\$365,240.10</b>       | <b>\$519,200.00</b>       | <b>\$153,959.90</b>                    |
| <b>ORGANIZATIONAL MINISTRIES</b>             |                           |                           |  |                           |                           |  |
| 005600 - Men's Ministry                      | \$0.00                    | \$83.37                   | \$83.37                                | \$0.00                    | \$1,000.00                | \$1,000.00                             |
| 005602 - Women's Ministry                    | \$0.00                    | \$233.37                  | \$233.37                               | \$2,745.28                | \$2,800.00                | \$54.72                                |
| 005606 - Activities Ministry                 | \$0.00                    | \$291.63                  | \$291.63                               | \$3,761.27                | \$3,500.00                | (\$261.27)                             |

**Brushy Creek Baptist Church**  
**Analysis of Revenues & Expenses - Detail**  
**September 2013 to August 2014**

| Accounts                               | MTD Actual<br>(This Year) | MTD Budget<br>(This Year) | MTD Budget<br>Remaining<br>(This Year) | YTD Actual<br>(This Year) | YTD Budget<br>(This Year) | YTD Budget<br>Remaining<br>(This Year) |
|--|---------------------------|---------------------------|--|---------------------------|---------------------------|--|
| 005608 - Fellowship Committee          | \$49.13                   | \$416.63                  | \$367.50                               | \$4,989.70                | \$5,000.00                | \$10.30                                |
| 005610 - Miscellaneous                 | \$998.63                  | \$622.37                  | (\$376.26)                             | \$7,459.26                | \$7,468.00                | \$8.74                                 |
| <b>Total ORGANIZATIONAL MINISTRIES</b> | <u>\$1,047.76</u>         | <u>\$1,647.37</u>         | <u>\$599.61</u>                        | <u>\$18,955.51</u>        | <u>\$19,768.00</u>        | <u>\$812.49</u>                        |
| <b>Total Expenses</b>                  | <u>\$144,900.61</u>       | <u>\$157,777.12</u>       | <u>\$12,876.51</u>                     | <u>\$1,703,581.13</u>     | <u>\$1,893,325.00</u>     | <u>\$189,743.87</u>                    |
| <br><b>Net Total</b>                   | <br>\$10,677.83           | <br>(\$157,777.12)        | <br>(\$168,454.95)                     | <br>\$8,041.45            | <br>(\$1,893,325.00)      | <br>(\$1,901,366.45)                   |

**BRUSHY CREEK BAPTIST CHURCH**

**Audited Financial Statement**

**August 31, 2013**

**BRUSHY CREEK BAPTIST CHURCH**

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**LEE, BROOME, MACBAY AND ASSOCIATES, LLC**

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Certified Public Accountants

Members  
South Carolina Association  
Of Certified Public Accountants

**Independent Auditors' Report**

To the Finance Committee  
Brushy Creek Baptist Church  
Easley, South Carolina

We have audited the accompanying financial statement of Brushy Creek Baptist Church (a nonprofit organization), which comprise the statement of cash receipts and disbursements and changes in cash accounts for the year ended August 31, 2013 and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting as described in Note 1; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

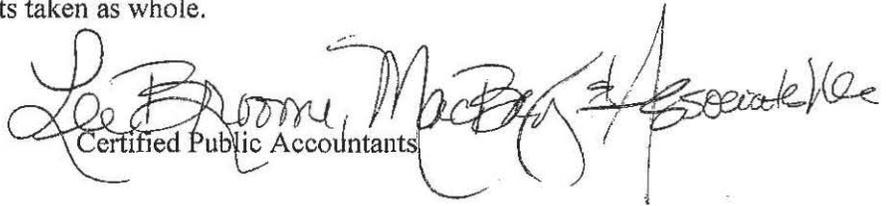
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Church for the year ended August 31, 2013 in accordance with the cash receipts and disbursements basis of accounting as described in Note 1.

**Other-Matter**

Our audit was conducted for the purpose of forming an opinion on the statement of cash receipts and disbursements as a whole. The schedule of Budgeted Operating Accounts on pages 7 - 9 is presented for purposes of additional analysis and is not a required part of the statement of cash receipts and disbursements. Such information is the responsibility of the Church's Finance Committee and was derived from and relates directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements. The information has been subjected to the auditing procedures applied in the audit of the statement of cash receipts and disbursements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements or to the statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the cash receipts and disbursements taken as whole.

  
Certified Public Accountants

Spartanburg, South Carolina  
October 16, 2013

**BRUSHY CREEK BAPTIST CHURCH**  
**Statement of Cash Receipts and Disbursements and Changes in Cash Accounts**  
**August 31, 2013**

|  | <u>Unrestricted</u> | <u>Temporarily<br/>Restricted</u> | <u>Total</u>      |
|--|---------------------|-----------------------------------|-------------------|
| <b>Cash Receipts</b>                     |                     |                                   |                   |
| Budget Offerings                         | \$ 1,765,013        | \$                                | \$ 1,765,013      |
| Designated Offerings                     |                     | 219,427                           | 219,427           |
| Non-Offering Revenue                     |                     | 83,792                            | 83,792            |
| Interest Earned                          | 287                 |                                   | 287               |
| Line of Credit Proceeds                  | 24,000              |                                   | 24,000            |
| Other Income                             | 12,820              |                                   | 12,820            |
| Net Assets Released from Restrictions    | 271,976             | (271,976)                         |                   |
| Total Cash Receipts                      | <u>2,074,096</u>    | <u>31,243</u>                     | <u>2,105,339</u>  |
| <b>Cash Disbursements</b>                |                     |                                   |                   |
| Personnel                                | 942,474             |                                   | 942,474           |
| Missions                                 | 305,574             |                                   | 305,574           |
| Administration                           | 20,010              |                                   | 20,010            |
| Ministry                                 | 242,920             |                                   | 242,920           |
| Facilities and Operations                | 313,360             |                                   | 313,360           |
| Organizational Ministries                | 19,836              |                                   | 19,836            |
| Love Offerings                           | 5,175               |                                   | 5,175             |
| Non-Offering Expenditures                | 36,027              |                                   | 36,027            |
| Debt Retirement                          |                     |                                   |                   |
| Principal                                | 24,000              |                                   | 24,000            |
| Interest                                 | 165                 |                                   | 165               |
| Total Cash Disbursements                 | <u>1,909,541</u>    | <u>-</u>                          | <u>1,909,541</u>  |
| <b>Net Change in Cash Accounts</b>       | 164,555             | 31,243                            | 195,798           |
| <b>Cash Accounts - Beginning of Year</b> | <u>69,830</u>       | <u>47,759</u>                     | <u>117,589</u>    |
| <b>Cash Accounts - End of Year</b>       | <u>\$ 234,385</u>   | <u>\$ 79,002</u>                  | <u>\$ 313,387</u> |

See Accompanying Notes to Financial Statements

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 1 – Summary of Significant Accounting Policies**

**a. General**

Brushy Creek Baptist Church (the “Church”) was organized in 1964 in Easley, South Carolina as a nonprofit corporation dedicated to spreading the Gospel of Jesus Christ through establishing, developing, and promoting all aspects of church ministry and missionary activity worldwide.

**b. Basis of Accounting**

The accompanying financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than United States generally accepted accounting principles. Under this basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or cash disbursements, and noncash transactions are not recognized. The cash basis differs from United States generally accepted accounting principles primarily because the effects of outstanding receivables and payables unpaid at the date of the financial statement are not included in the financial statement.

**c. Basis of Presentation**

The Church has adopted the provisions of Financial Accounting Standards Board, of FASB, Accounting Standards Codification, or ASC, 958-205, “Not for Profit Entities Presentation of Financial Statements.” Under ASC 958-205, the Church is required to report information regarding its financial position and activities according to three classes of net assets and to report contributions received under the same three classes depending on the existence or nature of any donor restrictions. The three classes are as follows:

Unrestricted – These net assets (cash) represent expendable resources, which are not restricted for special purposes and are available for support of the Church’s general operations.

Temporarily Restricted – These are net assets (cash), which have been designated to support specific activities and events as requested by the donor and are accounted for in “designated” accounts by the Church.

Permanently Restricted – These are net assets in which the principal contribution has been fully restricted by the donor but income earned on the principal has been directed by the donor to be used to support specific activities and events. At August 31, 2013 the Church had no permanently restricted net assets.

For recordkeeping purposes, the Church’s books are maintained on a fund basis, with each fund representing a center. Each center accounts for cash receipts and disbursements of specific program types.

**d. Notes Receivable/Notes Payable**

In accordance with the cash basis of accounting, neither notes receivable nor notes payable are recorded in this financial statement. The cash received or paid on such notes is reflected in the appropriate category of receipts and expenditures.

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**e. Property and Equipment**

The Church reports property and equipment as expenditures when acquired. No financial accounting records are maintained for property and equipment under the cash basis of accounting. The Church does maintain an inventory of its property and equipment for insurance and accountability purposes. Significant equipment and improvements acquired during the year are as follows:

|                      |                  |
|----------------------|------------------|
| Building and Grounds | \$ 11,782        |
| Furniture            | 10,460           |
| Media Equipment      | 3,074            |
| Phone System         | 9,609            |
|                      | <u>\$ 34,925</u> |

**f. Non-Offering Revenue**

Non-offering revenues are collections for the children's pre-school program and other fees used for various Church sponsored activities. Collections amounted to \$83,792 for the year.

**g. Estimates**

Since the financial statements have been prepared on the cash receipts and disbursements basis of accounting which is a comprehensive basis of accounting other than United States generally accepted accounting principles, no estimates have been made in this financial statement.

**h. Subsequent Events**

Management has evaluated subsequent events through October 16, 2013, the date the financial statements were available to be issued.

**Note 2 – Concentrations of Credit Risk**

At various times throughout the year, the Church could maintain deposits in financial institutions in excess of amounts covered by federal depository (FDIC) limits. Management believes the credit risk associated with these deposits is minimal due to the strong credit rating of the financial institutions and the FDIC coverage of \$250,000.

**Note 3 – Retirement Annuity Plan**

The Ministers and other employees of the Church participate in the Annuity Plan of the South Carolina Baptist Convention. Tax sheltered contributions are made through a written salary reduction agreement. The Church also makes contributions to the plan at their discretion for certain employees. Church contributions amounted to \$18,993 for the year.

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 4 – Capital Lease**

The Church leases certain office equipment under a capital lease dated March 30, 2011, with monthly payments of \$1,683. The lease expires in May 2015. Future minimum lease payments under the operating lease are as follows:

|      |    |        |
|------|----|--------|
| 2014 | \$ | 20,197 |
| 2015 |    | 15,148 |

**Note 5 – Temporarily Restricted Cash**

Temporarily restricted cash consists of the following on August 31, 2013:

|                               |           |               |
|-------------------------------|-----------|---------------|
| Finishing the Task            | \$        | 6,181         |
| Love Offerings                |           | 1,088         |
| Senior Adults/Trips           |           | 1,000         |
| Missions Offerings            |           | 10,111        |
| Special Offerings             |           | 15,881        |
| Children/Preschool/Activities |           | 6,539         |
| Music Ministry                |           | 7,457         |
| Pastor's Benevolent Fund      |           | 1,844         |
| Mission Trips                 |           | 12,778        |
| Media Ministry                |           | 1,226         |
| Student Ministry              |           | 4,000         |
| Mother's Morning Out          |           | 7,438         |
| Reserve Fund Savings          |           | 496           |
| Other Miscellaneous           |           | 2,963         |
|                               | <u>\$</u> | <u>79,002</u> |

**Note 6 – Line of Credit**

The Church has renewed a \$50,000 unsecured line of credit note with a bank with interest at the prime rate. The note expires on June 30, 2014. On August 31, 2013, there was no outstanding balance.

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2013**

|  | <u>Actual</u>    | <u>Budget</u>    | <u>Favorable<br/>(Unfavorable)<br/>Variance</u> |
|--|------------------|------------------|---|
| <b>Cash Receipts</b>                             |                  |                  |   |
| Budget Offerings                                 | \$ 1,765,013     | \$ 1,893,325     | \$ (128,312)                                    |
| Interest Earned                                  | 287              |                  | 287   |
| Total Cash Receipts                              | <u>1,765,300</u> | <u>1,893,325</u> | <u>(128,025)</u>                                |
| <b>Cash Disbursements</b>                        |                  |                  |   |
| <b>Personnel</b>                                 |                  |                  |   |
| Salaries   | 722,390          | 722,027          | (363)   |
| Musicians Compensation                           | 17,367           | 21,000           | 3,633   |
| Custodian  | 32,869           | 40,170           | 7,301   |
| Nursery Coordinators                             | 7,959            | 15,000           | 7,041   |
| Interns  | 200              | 7,500            | 7,300   |
| Ministerial Staff Convention/<br>Retirement/Auto | 38,319           | 42,800           | 4,481   |
| Payroll Taxes                                    | 20,164           | 20,000           | (164)   |
| Staff Health Insurance                           | 103,206          | 106,000          | 2,794   |
| Total Personnel                                  | <u>942,474</u>   | <u>974,497</u>   | <u>32,023</u>                                   |
| <b>Missions</b>                                  |                  |                  |   |
| SBC Co-op Program                                | 82,200           | 83,400           | 1,200   |
| Piedmont Baptist Association                     | 12,000           | 12,000           |   |
| United Christian Ministry                        | 1,200            | 1,200            |   |
| TV Missions Ministry                             | 24,280           | 25,340           | 1,060   |
| Mission Projects/Ministry                        | 27,988           | 28,000           | 12  |
| Connie Maxwell                                   | 1,200            | 1,200            |   |
| Hope Women's Center                              | 1,330            | 1,200            | (130)   |
| Church Benevolence                               | 1,881            | 5,000            | 3,119   |
| Mission House                                    | 326              | 5,000            | 4,674   |
| Janie Chapman                                    | 2,600            | 2,500            | (100)   |
| Total Missions                                   | <u>155,005</u>   | <u>164,840</u>   | <u>9,835</u>                                    |

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2013**

|                                     | Actual   | Budget   | Favorable<br>(Unfavorable)<br>Variance |
|-------------------------------------|----------|----------|--|
| <b>Administration</b>               |          |          |  |
| Guest Speakers/Revival              | \$ 5,622 | \$ 5,000 | \$ (622)                               |
| Staff Professional Dev./Ed. Expense | 2,031    | 1,500    | (531)                                  |
| Seminary Education Expense          | 4,622    | 4,000    | (622)                                  |
| Special Emphasis                    | 4,877    | 2,500    | (2,377)                                |
| Advertisement                       | 1,443    | 3,000    | 1,557                                  |
| Risk Management                     | 1,416    | 4,000    | 2,584                                  |
| Total Administration                | 20,011   | 20,000   | (11)                                   |
| <b>Ministry</b>                     |          |          |  |
| Sunday School/Outreach/Growth       | 21,758   | 23,500   | 1,742                                  |
| Senior Pastor Ministry              |          | 2,000    | 2,000                                  |
| Senior Adult Ministries             | 22,388   | 22,300   | (88)                                   |
| Student Ministries/Transportation   | 31,682   | 31,700   | 18                                     |
| Children's Ministries               | 13,653   | 20,460   | 6,807                                  |
| Preschool Ministry                  | 13,536   | 13,650   | 114                                    |
| College/Career Ministry             | 3,759    | 3,800    | 41                                     |
| Library Ministry                    |          | 500      | 500                                    |
| Music and Music Supplies            | 14,544   | 15,000   | 456                                    |
| Special Music Events                | 6,883    | 7,000    | 117                                    |
| Vacation Bible School               | 11,595   | 13,000   | 1,405                                  |
| Television Airtime                  | 175      |          | (175)                                  |
| Student Girls Ministry              | 1,303    | 1,500    | 197                                    |
| Media Ministry                      | 3,521    | 7,000    | 3,479                                  |
| Contemporary Worship Supplies       | 4,927    | 4,560    | (367)                                  |
| Media Equipment                     | 11,616   | 15,050   | 3,434                                  |
| Church Bereavement                  | 3,675    | 5,000    | 1,325                                  |
| Total Ministry                      | 165,015  | 186,020  | 21,005                                 |

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2013**

|  | <u>Actual</u>         | <u>Budget</u>        | <b>Favorable<br/>(Unfavorable)<br/>Variance</b> |
|--|-----------------------|----------------------|---|
| <b>Facilities/Operations</b>                   |                       |                      | *   |
| Utilities                                      | \$ 127,187            | \$ 140,000           | \$ 12,813                                       |
| Insurance (Buildings and Workers Compensation) | 29,124                | 28,000               | (1,124)   |
| Maintenance (Buildings and Grounds)            | 77,807                | 157,500              | 79,693  |
| New Equipment                                  | 6,309                 | 4,500                | (1,809)   |
| Janitorial Supplies                            | 4,245                 | 4,500                | 255   |
| Office/IT Supplies                             | 19,400                | 16,600               | (2,800)   |
| Postage Expense                                | 5,072                 | 8,000                | 2,928   |
| Copier/Bulletin Expense/Worship Guide          | 30,480                | 32,000               | 1,520   |
| Offering Envelopes                             | 3,423                 | 4,000                | 577   |
| Financial Audit                                | 8,012                 | 7,600                | (412)   |
| Total Facilities/Operations                    | <u>311,059</u>        | <u>402,700</u>       | <u>91,641</u>                                   |
| <b>Organizational Ministries</b>               |                       |                      |   |
| Men's Ministry                                 |                       | 1,000                | 1,000   |
| Women's Ministry                               | 1,108                 | 2,800                | 1,692   |
| Activities Ministry                            | 4,950                 | 3,500                | (1,450)   |
| Fellowship Committee                           | 4,071                 | 5,000                | 929   |
| Miscellaneous                                  | 9,707                 | 12,968               | 3,261   |
| Total Organizational Ministries                | <u>19,836</u>         | <u>25,268</u>        | <u>5,432</u>                                    |
| <b>Debt Retirement</b>                         |                       |                      |   |
| Principal                                      | 24,000                | 120,000              | 96,000  |
| Interest                                       | 165                   |                      | (165)   |
| Total Debt Retirement                          | <u>24,165</u>         | <u>120,000</u>       | <u>95,835</u>                                   |
| <br>Total Cash Disbursements                   | <br><u>1,637,565</u>  | <br><u>1,893,325</u> | <br><u>255,760</u>                              |
| <br>Excess Cash Receipts over Disbursements    | <br><u>\$ 127,735</u> | <br><u>\$</u>        | <br><u>\$ 127,735</u>                           |

**BRUSHY CREEK BAPTIST CHURCH**

**Audited Financial Statement**

**August 31, 2014**

**BRUSHY CREEK BAPTIST CHURCH**

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**LEE, BROOME, MACBAY AND ASSOCIATES, LLC**

Certified Public Accountants  
PO Box 5476  
Spartanburg, South Carolina 29304  
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Members  
American Institute Of  
Certified Public Accountants

Members  
South Carolina Association  
Of Certified Public Accountants

**Independent Auditors' Report**

To the Finance Committee  
Brushy Creek Baptist Church  
Easley, South Carolina

We have audited the accompanying financial statement of Brushy Creek Baptist Church (a nonprofit organization), which comprise the statement of cash receipts and disbursements and changes in cash accounts for the year ended August 31, 2014 and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash receipts and disbursements basis of accounting as described in Note 1; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Church for the year ended August 31, 2014 in accordance with the cash receipts and disbursements basis of accounting as described in Note 1.

**Other-Matter**

Our audit was conducted for the purpose of forming an opinion on the statement of cash receipts and disbursements as a whole. The schedule of Budgeted Operating Accounts on pages 7 - 9 is presented for purposes of additional analysis and is not a required part of the statement of cash receipts and disbursements. Such information is the responsibility of the Church's Finance Committee and was derived from and relates directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements. The information has been subjected to the auditing procedures applied in the audit of the statement of cash receipts and disbursements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements or to the statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the cash receipts and disbursements taken as whole.

*La, Broome, Mackay and Associates, LLC*  
Certified Public Accountants

Spartanburg, South Carolina  
October 28, 2014

**BRUSHY CREEK BAPTIST CHURCH**  
**Statement of Cash Receipts and Disbursements and Changes in Cash Accounts**  
**August 31, 2014**

|  | <u>Unrestricted</u> | <u>Temporarily<br/>Restricted</u> | <u>Total</u>      |
|--|---------------------|-----------------------------------|-------------------|
| <b>Cash Receipts</b>                     |                     |                                   |                   |
| Budget Offerings                         | \$ 1,711,322        | \$                                | \$ 1,711,322      |
| Designated Offerings                     |                     | 164,015                           | 164,015           |
| Non-Offering Revenue                     |                     | 169,546                           | 169,546           |
| Interest Earned                          | 300                 |                                   | 300               |
| Other Income                             | 4,841               |                                   | 4,841             |
| Net Assets Released from Restrictions    | 338,443             | (338,443)                         |                   |
| <b>Total Cash Receipts</b>               | <u>2,054,906</u>    | <u>(4,882)</u>                    | <u>2,050,024</u>  |
| <b>Cash Disbursements</b>                |                     |                                   |                   |
| Personnel                                | 983,724             |                                   | 983,724           |
| Missions                                 | 268,496             |                                   | 268,496           |
| Administration                           | 14,295              |                                   | 14,295            |
| Ministry                                 | 315,347             |                                   | 315,347           |
| Facilities and Operations                | 374,530             |                                   | 374,530           |
| Organizational Ministries                | 18,955              |                                   | 18,955            |
| Love Offerings                           | 680                 |                                   | 680               |
| Non-Offering Expenditures                | 70,423              |                                   | 70,423            |
| <b>Total Cash Disbursements</b>          | <u>2,046,450</u>    | <u></u>                           | <u>2,046,450</u>  |
| <b>Net Change in Cash Accounts</b>       | 8,456               | (4,882)                           | 3,574             |
| <b>Cash Accounts - Beginning of Year</b> | <u>234,112</u>      | <u>79,002</u>                     | <u>313,114</u>    |
| <b>Cash Accounts - End of Year</b>       | <u>\$ 242,568</u>   | <u>\$ 74,120</u>                  | <u>\$ 316,688</u> |

See Accompanying Notes to Financial Statements

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 1 – Summary of Significant Accounting Policies**

**a. General**

Brushy Creek Baptist Church (the “Church”) was organized in 1964 in Easley, South Carolina as a nonprofit corporation dedicated to spreading the Gospel of Jesus Christ through establishing, developing, and promoting all aspects of church ministry and missionary activity worldwide.

**b. Basis of Accounting**

The accompanying financial statement has been prepared on the cash receipts and disbursements basis of accounting, which is a comprehensive basis of accounting other than United States generally accepted accounting principles. Under this basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or cash disbursements, and noncash transactions are not recognized. The cash basis differs from United States generally accepted accounting principles primarily because the effects of outstanding receivables and payables unpaid at the date of the financial statement are not included in the financial statement.

**c. Basis of Presentation**

The Church has adopted the provisions of Financial Accounting Standards Board, of FASB, Accounting Standards Codification, or ASC, 958-205, “Not for Profit Entities Presentation of Financial Statements.” Under ASC 958-205, the Church is required to report information regarding its financial position and activities according to three classes of net assets and to report contributions received under the same three classes depending on the existence or nature of any donor restrictions. The three classes are as follows:

Unrestricted – These net assets (cash) represent expendable resources, which are not restricted for special purposes and are available for support of the Church’s general operations.

Temporarily Restricted – These are net assets (cash), which have been designated to support specific activities and events as requested by the donor and are accounted for in “designated” accounts by the Church.

Permanently Restricted – These are net assets in which the principal contribution has been fully restricted by the donor but income earned on the principal has been directed by the donor to be used to support specific activities and events. At August 31, 2014 the Church had no permanently restricted net assets.

For recordkeeping purposes, the Church’s books are maintained on a fund basis, with each fund representing a center. Each center accounts for cash receipts and disbursements of specific program types.

**d. Notes Receivable/Notes Payable**

In accordance with the cash basis of accounting, neither notes receivable nor notes payable are recorded in this financial statement. The cash received or paid on such notes is reflected in the appropriate category of receipts and expenditures.

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**e. Property and Equipment**

The Church reports property and equipment as expenditures when acquired. No financial accounting records are maintained for property and equipment under the cash basis of accounting. The Church does maintain an inventory of its property and equipment for insurance and accountability purposes. Significant equipment and improvements acquired during the year are as follows:

|                      |    |           |
|----------------------|----|-----------|
| Building and Grounds | \$ | 35,687    |
| Office Equipment     |    | 3,305     |
| Media Equipment      |    | 20,168    |
|                      |    | \$ 59,160 |

**f. Non-Offering Revenue**

Non-offering revenues are collections for the children’s pre-school program and other fees used for various Church sponsored activities. Collections amounted to \$169,546 for the year.

**g. Estimates**

Since the financial statements have been prepared on the cash receipts and disbursements basis of accounting which is a comprehensive basis of accounting other than United States generally accepted accounting principles, no estimates have been made in this financial statement.

**h. Subsequent Events**

Management has evaluated subsequent events through October 28, 2014, the date the financial statements were available to be issued.

**Note 2 – Concentrations of Credit Risk**

At various times throughout the year, the Church could maintain deposits in financial institutions in excess of amounts covered by federal depository (FDIC) limits. Management believes the credit risk associated with these deposits is minimal due to the strong credit rating of the financial institutions and the FDIC coverage of \$250,000.

**Note 3 – Retirement Annuity Plan**

The Ministers and other employees of the Church participate in the Annuity Plan of the South Carolina Baptist Convention. Tax sheltered contributions are made through a written salary reduction agreement. The Church also makes contributions to the plan at their discretion for certain employees. Church contributions amounted to \$20,238 for the year.

**Note 4 – Capital Lease**

The Church leases certain office equipment under a capital lease dated March 30, 2011, with monthly payments of \$1,683. The lease expires in May 2015. Future minimum lease payments under the operating lease are as follows:

|      |    |        |
|------|----|--------|
| 2015 | \$ | 15,148 |
|------|----|--------|

**BRUSHY CREEK BAPTIST CHURCH**  
**Notes to the Financial Statements**

**Note 5 – Temporarily Restricted Cash**

Temporarily restricted cash consists of the following on August 31, 2014:

|                               |           |               |
|-------------------------------|-----------|---------------|
| Finishing the Task            | \$        | 9,376         |
| Love Offerings                |           | 538           |
| Senior Adults/Trips           |           | 2,779         |
| Missions Offerings            |           | 9,520         |
| Special Offerings             |           | 9,842         |
| Children/Preschool/Activities |           | 4,819         |
| Music Ministry                |           | 1,353         |
| Pastor's Benevolent Fund      |           | 3,655         |
| Mission Trips                 |           | 3,900         |
| Media Ministry                |           | 1,839         |
| Student Ministry              |           | 86            |
| Mother's Morning Out          |           | 20,856        |
| Reserve Fund Savings          |           | 496           |
| Other Miscellaneous           |           | 5,061         |
|                               | <u>\$</u> | <u>74,120</u> |

**Note 6 – Line of Credit**

The Church has renewed a \$50,000 unsecured line of credit note with a bank with interest at the prime rate. The note expires on June 30, 2015. On August 31, 2014, there was no outstanding balance.

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2014**

|  | <u>Actual</u>    | <u>Budget</u>    | <u>Favorable<br/>(Unfavorable)<br/>Variance</u> |
|--|------------------|------------------|---|
| <b>Cash Receipts</b>                             |                  |                  |   |
| Budget Offerings                                 | \$ 1,711,322     | \$ 1,893,325     | \$ (182,003)                                    |
| Interest Earned                                  | 300              |                  | 300   |
| Total Cash Receipts                              | <u>1,711,622</u> | <u>1,893,325</u> | <u>(181,703)</u>                                |
| <b>Cash Disbursements</b>                        |                  |                  |   |
| <b>Personnel</b>                                 |                  |                  |   |
| Salaries   | 728,679          | 727,807          | (872)   |
| Musicians Compensation                           | 16,174           | 21,000           | 4,826   |
| Custodian  | 31,211           | 35,000           | 3,789   |
| Nursery Coordinators                             | 7,597            | 12,000           | 4,403   |
| Interns  | 11,825           | 6,700            | (5,125)   |
| Ministerial Staff Convention/<br>Retirement/Auto | 39,824           | 46,250           | 6,426   |
| Payroll Taxes                                    | 20,632           | 20,000           | (632)   |
| Staff Health Insurance                           | 127,782          | 125,000          | (2,782)   |
| Total Personnel                                  | <u>983,724</u>   | <u>993,757</u>   | <u>10,033</u>                                   |
| <b>Missions</b>                                  |                  |                  |   |
| SBC Co-op Program                                | 83,400           | 83,400           |   |
| Piedmont Baptist Association                     | 12,000           | 12,000           |   |
| United Christian Ministry                        | 1,200            | 1,200            |   |
| TV Missions Ministry                             | 23,500           | 25,340           | 1,840   |
| Mission Projects/Ministry                        | 28,000           | 28,000           |   |
| Connie Maxwell                                   | 1,200            | 1,200            |   |
| Hope Women's Center                              | 1,100            | 1,200            | 100   |
| Church Benevolence                               | 3,784            | 3,000            | (784)   |
| Mission House                                    | 500              | 5,000            | 4,500   |
| Janie Chapman                                    | 2,500            | 2,500            |   |
| Annie Armstrong                                  | 67               |                  | (67)  |
| Total Missions                                   | <u>157,251</u>   | <u>162,840</u>   | <u>5,589</u>                                    |

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2014**

|                                     | <u>Actual</u>  | <u>Budget</u>  | <u>Favorable<br/>(Unfavorable)<br/>Variance</u> |
|-------------------------------------|----------------|----------------|---|
| <b>Administration</b>               |                |                |   |
| Guest Speakers/Revival              | \$ 3,624       | \$ 5,000       | \$ 1,376  |
| Staff Professional Dev./Ed. Expense | 1,267          | 1,500          | 233   |
| Seminary Education Expense          | 3,839          | 4,000          | 161   |
| Special Emphasis                    | 585            | 2,500          | 1,915   |
| Advertisement                       | 2,917          | 3,000          | 83  |
| Risk Management                     | 2,063          | 4,000          | 1,937   |
| Total Administration                | <u>14,295</u>  | <u>20,000</u>  | <u>5,705</u>                                    |
| <b>Ministry</b>                     |                |                |   |
| Sunday School/Outreach/Growth       | 19,360         | 23,500         | 4,140   |
| Senior Pastor Ministry              | 500            | 2,000          | 1,500   |
| Senior Adult Ministries             | 21,948         | 22,300         | 352   |
| Student Ministries/Transportation   | 20,335         | 20,200         | (135)   |
| Children's Ministries               | 17,285         | 20,460         | 3,175   |
| Preschool Ministry                  | 13,588         | 13,650         | 62  |
| College/Career Ministry             | 5,052          | 4,600          | (452)   |
| Library Ministry                    | 27             | 500            | 473   |
| Music and Music Supplies            | 14,720         | 15,000         | 280   |
| Special Music Events                | 6,822          | 7,000          | 178   |
| Vacation Bible School               | 13,988         | 13,000         | (988)   |
| Student Girls Ministry              | 611            | 1,500          | 889   |
| Media Ministry                      | 4,028          | 7,000          | 2,972   |
| Contemporary Worship Supplies       | 8,611          | 7,000          | (1,611)   |
| Media Equipment                     | 13,071         | 15,050         | 1,979   |
| Church Bereavement                  | 4,170          | 5,000          | 830   |
| Total Ministry                      | <u>164,116</u> | <u>177,760</u> | <u>13,644</u>                                   |

**BRUSHY CREEK BAPTIST CHURCH**  
**Budgeted Operating Accounts - Unrestricted**  
**Schedule of Cash Receipts and Disbursements**  
**For the Year Ended August 31, 2014**

|  | <b>Actual</b> | <b>Budget</b> | <b>Favorable<br/>(Unfavorable)<br/>Variance</b> |
|--|---------------|---------------|---|
| <b>Facilities/Operations</b>                   |               |               |   |
| Utilities                                      | \$ 130,090    | \$ 140,000    | \$ 9,910  |
| Insurance (Buildings and Workers Compensation) | 31,049        | 28,000        | (3,049)   |
| Maintenance (Buildings and Grounds)            | 94,052        | 152,500       | 58,448  |
| New Equipment                                  | 6,103         | 6,000         | (103)   |
| Janitorial Supplies                            | 4,407         | 4,500         | 93  |
| Office/IT Supplies                             | 20,137        | 17,600        | (2,537)   |
| Postage Expense                                | 5,360         | 7,000         | 1,640   |
| Copier/Bulletin Expense/Worship Guide          | 30,043        | 32,000        | 1,957   |
| Offering Envelopes                             | 4,182         | 4,000         | (182)   |
| Financial Audit                                | 7,750         | 7,600         | (150)   |
| Future Construction                            | 36,909        | 120,000       | 83,091  |
| Total Facilities/Operations                    | 370,082       | 519,200       | 149,118   |
| <b>Organizational Ministries</b>               |               |               |   |
| Men's Ministry                                 |               | 1,000         | 1,000   |
| Women's Ministry                               | 2,745         | 2,800         | 55  |
| Activities Ministry                            | 3,761         | 3,500         | (261)   |
| Fellowship Committee                           | 4,990         | 5,000         | 10  |
| Miscellaneous                                  | 7,459         | 7,468         | 9   |
| Total Organizational Ministries                | 18,955        | 19,768        | 813   |
| Total Cash Disbursements                       | 1,708,423     | 1,893,325     | 184,902   |
| Excess Cash Receipts over Disbursements        | \$ 3,199      | \$            | \$ 3,199  |