

Before the  
**Federal Communications Commission**  
Washington, DC 20554

\_\_\_\_\_  
In the Matter of: )  
 )  
First Baptist Church )  
Mount Pleasant, South Carolina )  
\_\_\_\_\_ )

CBG-CC-0680

FILED/ACCEPTED

To: Secretary

Attn: Roger Holberg  
Disability Rights Office  
Consumer and Government Affairs Bureau

||| 27 2012

Federal Communications Commission  
Office of the Secretary

**SUPPLEMENT TO PETITION FOR EXEMPTION**

The First Baptist Church located in Mount Pleasant, South Carolina (“First Baptist”) submits this Supplement to its February 22, 2006 Petition for Exemption from Sections 79.1 *et seq.* of the closed captioning rules of the Federal Communications Commission (“FCC”), 47 CFR § 79.1 *et seq.*, with specific reference to First Baptist’s weekly Sunday Sermon, which airs on WCBD-TV every Sunday at 10:30 am (“Sunday Sermon” or “telecast”).<sup>1</sup>

The Petition seeks administrative relief for First Baptist’s Sunday Sermon telecast on several bases: (i) a grant of an individual exemption, pursuant to Section 79.1(f)(1), or (ii) confirmation of a categorical exemption, pursuant to Section 79.1(d)(8), or (iii) the grant of a waiver<sup>2</sup> from the FCC’s closed-captioning rules. Following a recent decision of the Supreme Court, First Baptist further submits that, pursuant to any lawful regulatory regime (iv) the FCC’s imposition

<sup>1</sup> In response to an April 5, 2012 letter, from the Acting Chief, Consumer and Governmental Affairs Bureau, on April 30, 2012, First Baptist sent a letter in which it “affirmed that the information provided in our previously submitted petition is still accurate and up-to-date.” On June 27, 2012, the Consumer and Governmental Affairs Bureau sent a further letter requesting additional information. This Supplement is, in part, a response to that letter.

<sup>2</sup> A Petitioner may seek a waiver of any FCC rule for “good cause” shown. *See, generally, WAIT Radio v. FCC*, 418 F. 2d 1153 (D.C. Cir. 1969).

of a closed-captioning requirement on the First Baptist's Sunday Sermon telecast would constitute a constitutionally impermissible restriction on, *inter alia*, the religious rights and freedoms of First Baptist, its members, and viewers for whom the Sunday Sermon is now available. *See, Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC*, 132 S. Ct. 694, 181 L. Ed. 2d 650, 114 FEP Cases 129, 25 AD Cases 1057 (2012) (Supreme Court struck down federal agency's attempt to impose regulations on religious organizations in violation of the First Amendment). The FCC lawfully cannot mandate rules that interfere with the religious dictates and practices of the Baptist faith, such as how to visually present its weekly Sunday telecast.<sup>3</sup> As Chief Justice Roberts wrote for the Supreme Court earlier this year, "the government may not constitutionally interfere in the sensitive internal judgments of religious groups." *Id.*

**1. The FCC Must Broadly Construe the Congressional Intent to Expansively Grant Exemptions from its Closed-Captioning Rules.**

In 1996, Congress added section 713 to the Act, establishing requirements for closed captioning on video programming to ensure access by persons with hearing disabilities to television programming. Congress was cautious when it adopted legislation authorizing the FCC to impose a closed-captioning requirement on television broadcasts. Congress not only carved out numerous automatic, self-executing exemptions<sup>4</sup> -- it even provided one additional exemption, to prevent any "economic burden" on any entity that produces TV programming.<sup>5</sup> The intent of Congress was to preclude the FCC from imposing, on any TV broadcast, a closed-captioning requirement that might, effectively, result in a reduction in locally produced

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<sup>3</sup> Such intrusive FCC regulations may also unlawfully "chill" [religious] speech. *Cf. Baggett v. Bullitt*, 377 U.S. 360, 372 (1964), *cited in FCC v. Fox*, 567 U.S. \_\_\_ (slip op. at 13) (2012) (Supreme Court strikes down FCC regulations).

<sup>4</sup> *See* 47 CFR §79.1(d).

<sup>5</sup> *See* 47 CFR §79.1(f)(1).

programming -- a historical underpinning of the statutory "public interest" standard, upon which all federal regulation of the TV industry is premised. It is, thus, instructive that Congress legislated a large number of specific exemptions from the FCC's new closed-captioning rules.<sup>6</sup>

This broad array of Congressionally mandated exemptions for TV programs was expressly intended to legislatively preclude any inappropriately broad regulatory reach of the FCC's closed-captioning regime. Not only has the FCC itself expressly recognized the need to guard against any undue economic harm to program producers<sup>7</sup> but, in recent months, FCC Commissioner Robert Mc Dowell has voiced his personal concern that the FCC pay close attention in closed-captioning cases to avoiding harm to TV program producers.<sup>8</sup>

Against the background of the exceptionally limited delegation of power by Congress to the FCC in closed-captioning cases, it is inherently imperative not only that the FCC liberally grant both the numerous categorical exemptions and the legislatively created "economic burden" exemption but also that the FCC avoid any overly restrictive construction.<sup>9</sup> In such unique regulatory circumstances, reasoned FCC decision-making requires nothing less.<sup>10</sup>

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<sup>6</sup> The explicit statutory exemptions in Section 79.1(d)(8) are in addition to the FCC's long-established procedures that enable a party to seek a "waiver" of any FCC rule for "good cause shown." *See* Note 2, *supra*.

<sup>7</sup> *See, e.g., Closed Captioning Report and Order*, 13 FCC Rcd 3272, 3364-5 ¶ 202 (1997).

<sup>8</sup> "I recognize the importance of our action...for the disabled community. Such rules, however, have to be carefully crafted to weigh these benefits against the costs they may place on programming owners and distributors." *Report and Order (Internet Closed Captioning)*, FCC 12-9, released January 13, 2012, (Concurring Statement of Commissioner Robert M. McDowell), at 111.

<sup>9</sup> *Id.* Mindful that a petitioner always can seek a "waiver" of any FCC rule that is not also a statutory mandate, Congress rarely enacts a statute that includes several express procedures for exemptions, as part of the rules.

<sup>10</sup> *See, e.g., Public Media Center v. FCC*, 587 F.2d 1322, 1331 (D.C. Cir. 1978)(FCC must clearly and fully articulate its basis for a decision and engage in reasoned decision-making).

## 2. The Sunday Sermon is Entitled to an Individual Exemption.

The FCC should grant First Baptist's Sunday Sermon an individual exemption, pursuant to Section 79.1(f)(1) of the FCC's rules, because the FCC's mandate of such a requirement would constitute, *inter alia*, an "economic burden" as to the First Baptist's weekly Sunday telecast.

In the FCC's April 2, 2012 Public Notice and previously, in the FCC's *Anglers* Order,<sup>11</sup> the FCC made it clear that, in any subsequent petition for exemption [or supplement thereto] under the economic burden standard, a petitioner "must include up-to-date evidence, supported by Affidavit, demonstrating that it would be economically burdensome to provide closed captioning on the specific programming for which an exemption is sought." *Anglers* provides the "detailed requirements" for any new petition for exemption (or supplement thereto), stating that "detailed documentation" should be provided to the FCC to support any contention by a petitioner that the imposition of a closed-captioning requirement would result in a significant difficulty or expense. Section 713(e) of the Act directs the Commission to consider the following factors in making an economic burden determination: (1) the nature and cost of the closed captions for the programming; (2) the impact on the operation of the provider or program owner; (3) the financial resources of the provider or program owner; and (4) the type of operations of the provider or program owner. The petitioner also may present for the Commission's consideration "any other factors the petitioner deems relevant to the Commission's final determination," including alternatives that might constitute a reasonable substitute for closed captioning. As discussed herein and supported by the Declaration of William C. Robinson, Jr., First Baptist's Associate Pastor, attached hereto, First Baptist fully qualifies for an exemption from the closed captioning rules.

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<sup>11</sup> *Anglers for Christ Ministries*, ("Anglers") 26 FCC Rcd 14941 (2011).

**a) The Nature and Significant Cost of Closed Captioning of the Sunday Sermon.**

First Baptist's Sunday church service is taped every week. An unpaid volunteer edits the tape into a half hour program, consisting primarily of the pastor's sermon. The program, Sunday Sermon, is delivered to a local television station, WCBD-TV, and is aired the following Sunday at 10:30 AM. WCBD-TV charges \$750 per week to air the program. Each Sunday Sermon airs only once and only on television station WCBD. First Baptist estimates that it would cost \$300 per week to close caption Sunday Sermon. In addition, First Baptist would need to hire staff to edit the program. Currently, a volunteer edits the program and has until Thursday to complete the editing. Sunday Sermon is then sent to the television station for airing the following Sunday. Should the FCC require that the program be closed captioning, First Baptist would need to edit the Sunday Sermon soon after it is taped and deliver it to a company that would close caption the program and then deliver it to the television station. In that case, First Baptist would not be able to rely on a volunteer to edit the program, but would have to hire a person or a company to edit the program. This would add an additional and significant expense to the cost of producing the program.

**b) First Baptist's Financial Resources Preclude Closed Captioning.**

If closed-captioning of the Sunday Sermon is mandated, the financial resources available simply would be inadequate to sustain the telecast of the Sunday Sermon. In short, an FCC mandate of closed-captioning would force the shutdown of the Sunday Sermon telecast.

Attached to the Declaration of William C. Robinson, Jr. are the financial statements of First Baptist for the twelve month period ending June 2012. First Baptist's primary source of funding is tithes and offerings. First Baptist has an active ministry which includes two church campuses, and a school. The school, Coastal Christian Preparatory School, educates children

from age 3 up through high school. First Baptist has various outreach ministries including Bereavement Ministry, Hospital Ministry, Nursing Home Ministry, Homebound and Nursing Home Visitation Ministry, and Prayer Ministry. First Baptist works with children from preschool through high school, providing education and counseling. First Baptist financially supports a Hispanic Ministry, which provides services to Spanish speaking individuals. First Baptist also supports statewide, regional, national and international missions.

First Baptist is extremely stretched in its mission of sharing the Gospel message of eternal life through Jesus Christ and helping people understand and apply His Word, the Bible, in daily life. At this time, First Baptist has a debt of about two million dollars. Thus, the current financial condition of the Sunday Sermon is so precarious that the FCC's imposition of a closed-captioning obligation would be “economically burdensome.”

c) **“Significant Difficulty” and “Significant Expense” of Closed Captioning.**

Accordingly, the critical financial status of First Baptist’s Sunday Sermon telecast at present is such that, unquestionably, the FCC’s mandate of closed captioning not only would result in “significant difficulty” but also would be “economically burdensome” for the Sunday Sermon. First Baptist has not and will not solicit funds from viewers of the Sunday Sermon. First Baptist provides the telecast as a service to the community. Many of the viewers of Sunday Sermon are individuals with physical limitations, the elderly or with other limitations that prevent them from participating in local church services. It would be ironic if the FCC in the name of assisting one group of handicapped individuals, the hearing impaired, deprived another group of handicapped individuals, the homebound of programming that is important and relevant to their lives. The end result would be that both hearing impaired individuals and homebound

individuals would suffer because they would be unable to view First Baptist's half hour program, Sunday Sermon.

An FCC mandate would be more than an "economic burden"-- it would force the termination of the very programming that is the subject of the First Baptist's Petition. In such circumstances, there cannot be any serious debate that a "burden" imposed by the FCC that would result in the total shutdown of such a unique religious program *ipso facto* must be judged legally to satisfy the legislative standard as "undue."

**d) Other Factors in Support of an Individual Exemption.**

Other factors support Petitioner's request for an individual exemption for the Sunday Sermon telecast. Petitioner has fully considered other alternatives to closed-captioning of the Sunday Sermon but none are reasonably viable. For example, utilizing "signing" or a "graphic display" of the Sunday Sermon is impractical and, as recently noted by FCC Commissioner McDowell, may be practically-speaking "unworkable."<sup>12</sup> Not only would either of those alternatives require a prohibitively expensive second video camera but either of those would result in a distracting "wide shot" (or crawl) that would unacceptably degrade the solemn service, contrary to the religious dictates of the First Baptist Church.

**e) A Weighing of All Public Interest Factors Mandates an Individual Exemption.**

The FCC may not lawfully apply any of its rules – and certainly not its exemption-laden closed captioning rules in a vacuum. Beyond the enumerated specific factors listed in Section 79.1(f) (2) and (3), the FCC must determine in every adjudicatory proceeding wherein lies the overall public interest, so that the ends of justice are met. *See* 47 USC § 154(j).

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<sup>12</sup> *See Report and Order, supra* (in Concurrence) (Commissioner McDowell "concerned" that captioning or "display standards" may be "unworkable").

The FCC's imposition of a closed-captioning obligation in this case -- where it would lead not merely to a significant difficulty and expense but to the shutdown of the very program at issue -- would both contravene Congressional intent to avoid any economic burden, but such FCC action would also would violate other FCC's rules and policies, designed to promote locally produced programming.<sup>13</sup>

### **3. Sunday Sermon is Entitled to a Categorical Exemption.**

Sunday Sermon is entitled to an (automatic) categorical exemption from the FCC's closed-captioning rules because it is a weekly, "locally produced and distributed non-news program" of "religious and social interest," which has no "repeat value." See 47 CFR § 79.1(d)(8) (First Baptist meets all of this specific categorical exemption's legal requirements).

The Sunday Sermon is a local production of First Baptist, it is broadcast only once and only on one television station. It serves the needs of individuals who are unable to attend church service. Moreover, because it is a topical sermon it has no repeat value. Sunday Sermon qualifies for an automatic categorical exemption, pursuant to the FCC's rules. Id.<sup>14</sup>

### **4. Sunday Sermon is Entitled to a Waiver of the Closed Captioning Rules.**

Even assuming *arguendo* that the FCC were to take the position that the First Baptist's Sunday Sermon does not qualify under any of Section 79.1's provisions for an exemption, nevertheless, the Sunday Sermon should be granted a waiver of the FCC's closed-captioning rules for "good cause" shown. Thus, even ignoring the multiple express legislative exemptions that Congress pointedly included in the closed-captioning regulatory scheme, the legislative

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<sup>13</sup> See *Report on Broadcast Localism*, FCC 07-218, rel. January 24, 2008; see also *FCC v. Allentown Broadcasting Corp.*, 349 U.S. 358, 362 (1955).

<sup>14</sup> The FCC's 1997 *Report and Order*, 13 FCC Rcd 3272 (1997) and the FCC's 1998 *Reconsideration Decision*, 13 FCC Rcd 19973 (1998), collectively support a broad interpretation of subsection (d)(8) of the FCC's closed-captioning rules, particularly in a case implicating First Amendment rights.

purposes underlying the “public interest” standard would favor a grant of a waiver in these unique circumstances.

**5. A Closed Captioning Mandate for Sunday Sermon would be Unconstitutional.**

Finally, even if the FCC were erroneously to conclude that the Sunday Sermon telecast should not receive any of the many appropriate exemptions in this case under Section 79.1 of its rules -- or a “waiver” under the FCC’s broad “public interest” standard -- the FCC’s imposition of a closed-captioning mandate on the Sunday Sermon telecast would be unconstitutional.

Included in the regulatory calculus of every federal agency are the overarching requirements of the First Amendment to the U.S. Constitution.<sup>15</sup> An FCC closed captioning mandate for the Sunday Sermon would unconstitutionally intrude on the internal decision-making discretion of First Baptist as to how its sacred and historic service should be visually presented. *See Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC, supra*, (Supreme Court overturns federal government agency’s intrusion into internal affairs of Lutheran Church).

Moreover, given the current economic crisis facing the First Baptist’s Sunday Sermon telecast, the FCC’s imposition of a closed-captioning mandate on the Sunday Sermon telecast would raise particularly troubling constitutional issues. An intrusive FCC mandate -- on a clearly internal matter -- that would lead to the telecast’s shutdown would devastatingly cancel the constitutionally protected rights of First Baptist, its congregants and the telecast’s viewers to fully practice their religious freedoms. *Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC, supra*; *see also Report and Order, supra*, (Comm. McDowell expresses “fear” that new closed-captioning rules could “infringe” upon First Amendment rights of content creators).

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<sup>15</sup> *See Reno v. ACLU*, 521 U.S. 844, 870-71 (1997), cited recently by the Supreme Court in *FCC v. Fox Television Stations, Inc. et al.*, 567 U.S. \_\_\_\_ (June 21, 2012) (FCC mandate on content of TV programming overturned).

In short, such unconstitutional action by the FCC with respect to the First Baptist's Sunday Sermon telecast would effectively cancel the religious rights of those homebound, those elderly, and those disabled viewers for whom the telecast is available each week -- those who depend upon the Sunday Sermon because they are unable to attend any weekly religious service. Such an FCC intrusion into the internal judgments of the Church would deprive the telecast's viewers of the spiritual "connections" that are essential to meet their most basic religious needs. Indeed, the Sunday Sermon plays an especially indispensable role for the telecast's viewers, providing a weekly communion with the Church that has been essential in the life of every Christian for millennia.

In these circumstances, the denial of an exemption or waiver for the Sunday Sermon would not only be unreasonably contrary to the FCC's own established rules and policies, it would be facially unconstitutional.<sup>16</sup>

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<sup>16</sup> Cf. *Hosanna-Tabor Evangelical Lutheran Church and School v. EEOC*, *supra*; cf. *FCC v. Fox Television Stations, Inc. et al.*, *supra*.

**CONCLUSION**

In view of the foregoing, the Commission should grant a permanent exemption (or waiver) or otherwise decline to mandate closed-captioning for the First Baptist's Sunday Sermon.

Respectfully Submitted,

By: 

Arthur V. Belendiuk  
Counsel for First Baptist's  
Sunday Sermon

Smithwick & Belendiuk, P.C.  
5028 Wisconsin Avenue, N.W.  
Suite 301  
Washington, D.C. 20016  
(202) 363-4559

July 27, 2012

## **DECLARATION OF WILLIAM C. ROBINSON, JR.**

My name is William C. Robinson, Jr., I live in Mount Pleasant and I am the Associate Pastor of the First Baptist Church of Mount Pleasant, South Carolina. I have a Bachelor of Science in Business Administration and a Master of Accountancy from the College of Charleston. I am currently working towards my Master of Divinity at Southeastern Baptist Theological Seminary. I joined the staff of First Baptist in 2009 as Church Administrator, before assuming my current role as Associate Pastor.

Sunday Sermon is a locally produced by First Baptist and telecast on the local television station, WCBD-TV, every Sunday at 10:30 AM. First Baptist's Sunday church service is taped every week and then edited into a half hour program by an unpaid volunteer. The program is delivered to WCBD-TV, and airs the following Sunday at 10:30 AM. WCBD-TV charges \$750 per week to air the program. Each Sunday Sermon airs only once and only on television station WCBD. First Baptist estimates that it would cost \$300 per week to close caption Sunday Sermon. In addition, First Baptist would need to hire staff to edit the program. Currently, a volunteer edits the program, but has until Thursday to complete the editing. Sunday Sermon is then sent to the television station for airing the following Sunday. Should the FCC require that the program be closed captioning, First Baptist would need to edit Sunday Sermon soon after it is taped and deliver it to a company that would close caption the program and then deliver it to the television station. In that case, First Baptist would not be able to rely on a volunteer to edit the program, but would have to hire a person or a company to edit Sunday Sermon. This would add an additional and significant expense to the cost of producing the program.

Sunday Sermon is intended to evangelize to all people, especially the homebound, residents of nursing homes, those in hospices and anyone else who cannot attend a Sunday

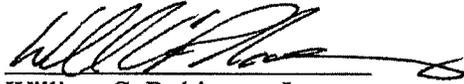
service. There is no practical alternative to closed captioning. Utilizing "signing," or a "graphic display" of the Sunday Sermon is impractical. Not only would either of those alternatives require a prohibitively expensive second video camera but either of those would result in a distracting "wide shot" (or crawl) that would unacceptably degrade the solemn service, contrary to the religious dictates of the First Baptist Church.

The FCC's imposition of a closed captioning mandate would more than double the current operating deficit of Sunday Sermon. Attached to this Declaration are the financial statements of First Baptist Church for the twelve month period ending June 2012. First Baptist's primary source of funding is tithes and offerings. First Baptist has an active ministry which includes two church campuses, and a school. The school, Coastal Christian Preparatory School, educates children from age 3 up through high school. First Baptist has various outreach ministries including Bereavement Ministry, Hospital Ministry, Nursing Home Ministry, Homebound and Nursing Home Visitation Ministry, and Prayer Ministry. First Baptist works with children from preschool through high school, providing education and counseling. First Baptist financially supports a Hispanic Ministry, which provides services to Spanish speaking individuals. First Baptist also supports statewide, regional, national and international missions.

First Baptist is extremely stretched in its mission of sharing the Gospel message of eternal life through Jesus Christ and helping people understand and apply His Word, the Bible, in daily life. At this time First Baptist has a debt of about two million dollars. First Baptist does not and will not solicit funds from viewers. Sunday Sermon is a service provided to our brethren, who for various reasons are unable to attend a Sunday service. If the FCC imposes a closed captioning mandate on Sunday Sermon, the additional financial burden will be so great that First Baptist will have no choice but to cancel the program.

I have read the Supplement to Petition for Exemption. I affirm under penalty of perjury that the forgoing is true and complete to the best of my information and belief.

Executed this 16<sup>th</sup> day of July, 2012



William C. Robinson, Jr.  
Associate Pastor  
First Baptist Church  
Mount Pleasant, SC.

Note: The Report Option to Include Open Transactions Is selected.

Accounts

		Assets	
<b>Checking/Savings</b>			
1000-00 - BB&T Operating Account		\$304,839.66	
1001-00 - BB&T - MMA Account		\$923,784.81	
1003-00 - BB&T Acts 1:8 Checking Account		\$15,743.46	
1004-00 - BB&T BSA Troup #7		\$57.02	
1050-00 - Ameris Bank - FSA Account		\$10,660.97	
1100-00 - Edward Jones Securities Account		\$1,960.17	
<b>Total Checking/Savings</b>			<b>\$1,257,046.09</b>
<b>Other Current Assets</b>			
1200-00 - Petty Cash		\$400.00	
1201-00 - Account Receivable - CCPS		\$365.00	
<b>Total Other Current Assets</b>			<b>\$765.00</b>
<b>Long Term Assets</b>			
1300-00 - Land - LifePark		\$8,220,836.00	
1301-00 - Buildings - LifePark		\$6,124,036.72	
1302-00 - Furniture & Fixtures - LifePark		\$248,347.65	
1303-00 - Equipment		\$371,497.30	
1305-00 - Furniture & Fixtures McCants		\$76,880.00	
1310-00 - Land - McCants		\$2,725,000.00	
1311-00 - Buildings - McCants		\$9,865,000.00	
1390-00 - Accumulated Depreciation		(\$339,434.71)	
<b>Total Long Term Assets</b>			<b>\$27,292,162.96</b>
<b>Total Assets</b>			<b>\$28,549,974.05</b>
<b>Liabilities, Fund Principal, &amp; Restricted Funds</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
2300-00 - Social Security Taxes		\$2,896.68	
2301-00 - Federal Tax Withheld		\$1,098.96	
2302-00 - State Tax Withheld		\$1,452.90	
2340-00 - Flex Spend Withholding		(\$990.11)	
<b>Long Term Liabilities</b>			
2600-00 - Mortgage Payable BB&T		\$1,961,663.47	
<b>Total Long Term Liabilities</b>		<b>\$1,961,663.47</b>	
<b>Total Current Liabilities</b>			<b>\$1,966,121.90</b>
<b>Total Liabilities</b>			<b>\$1,966,121.90</b>
<b>Fund Principal</b>			
2999-00 - Fund Principal-General Fund		\$712,123.94	
3000-00 - Plant Fund		\$25,287,793.84	
3400-00 - Net Asset - LT debt offset		\$11,145.00	
Excess Cash Received		\$288,258.05	
<b>Total Fund Principal and Excess Cash Received</b>			<b>\$26,299,320.83</b>
<b>Restricted Funds</b>			
Total Temporarily Restricted		\$284,531.32	
Total Permanently Restricted		\$0.00	
<b>Total Restricted Funds</b>			<b>\$284,531.32</b>
<b>Total Liabilities, Fund Principal, &amp; Restricted Funds</b>			<b>\$28,549,974.05</b>

Date : 07/17/2012  
 Time : 1:01:45 PM

First Baptist Church, Mount Pleasant SC  
 Analysis of Rev & Exp - First Baptist Church  
 June 2012

Page : 1

Note: The Report Option to Include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Bud. Remaining (Encumbered)	YTD Budget/Actual (This Year)	% of YTD Budget Used (This Year)
<b>Revenues</b>								
4010-02 - Budget Offerings McCants Campus	\$101,553.33	\$148,081.13	\$1,408,437.60	\$1,776,974.00	\$1,776,974.00	\$368,536.40	(\$368,536.40)	79.26 %
4010-03 - Budget Offerings LifePark Campus	\$100,601.32	\$93,035.50	\$1,133,002.33	\$1,116,426.00	\$1,116,426.00	(\$16,576.33)	\$16,576.33	101.48 %
4130-00 - Interest Income - General	\$0.00	\$200.00	\$2,340.16	\$2,400.00	\$2,400.00	\$59.84	(\$59.84)	97.51 %
4140-00 - Dividend Income - General	\$0.00	\$0.00	\$2.34	\$0.00	\$0.00	(\$2.34)	\$2.34	0.00 %
4150-00 - Miscellaneous Income	\$1,280.00	\$350.00	\$3,240.00	\$4,200.00	\$4,200.00	\$960.00	(\$960.00)	77.14 %
4160-00 - Non Cash Adjustment (+/-)	\$0.00	\$0.00	(\$720.36)	\$0.00	\$0.00	\$720.36	(\$720.36)	0.00 %
4200-00 - Debt Service Revenue - LifePark	\$17,536.50	\$0.00	\$280,846.06	\$0.00	\$0.00	(\$280,846.06)	\$280,846.06	0.00 %
<b>Total Revenues</b>	<u>\$220,971.15</u>	<u>\$241,666.63</u>	<u>\$2,827,148.15</u>	<u>\$2,900,000.00</u>	<u>\$2,900,000.00</u>	<u>\$72,851.85</u>	<u>(\$72,851.85)</u>	<u>97.49 %</u>

Date : 07/17/2012  
Time : 1:01:45 PM

First Baptist Church, Mount Pleasant SC  
Analysis of Rev & Exp - First Baptist Church  
June 2012

Page : 2

Note: The Report Option to Include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Bud. Remaining (Encumbered)	YTD Budget/Actual (This Year)	% of YTD Budget Used (This Year)
<b>Expense</b>								
<b>WORSHIP</b>								
<b>Music Teams</b>								
5000-02 - Music McCants Campus	\$543.25	\$1,000.00	\$11,641.51	\$12,000.00	\$12,000.00	\$358.49	\$358.49	97.01 %
5000-03 - Music LifePark Campus	\$220.10	\$666.63	\$7,986.16	\$8,000.00	\$8,000.00	\$13.84	\$13.84	99.83 %
<b>Total Music Teams</b>	<b>\$763.35</b>	<b>\$1,666.63</b>	<b>\$19,627.67</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$372.33</b>	<b>\$372.33</b>	<b>98.14 %</b>
<b>Visual Arts &amp; Creative Worship</b>								
5010-01 - Vis. Art & Creat. Wor Cross Campus	\$1,404.56	\$208.37	\$2,300.80	\$2,500.00	\$2,500.00	\$199.20	\$199.20	92.03 %
5011-03 - Media Team LifePark	\$2,802.03	\$1,666.63	\$18,252.96	\$20,000.00	\$20,000.00	\$1,747.04	\$1,747.04	91.26 %
<b>Total Visual Arts &amp; Creative Worship</b>	<b>\$4,206.59</b>	<b>\$1,875.00</b>	<b>\$20,553.76</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	<b>\$1,946.24</b>	<b>\$1,946.24</b>	<b>91.35 %</b>
<b>Misc Worship (Elders)</b>								
5005-00 - Misc Worship (Elders)	\$0.00	\$333.37	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0.00 %
<b>Total Misc Worship (Elders)</b>	<b>\$0.00</b>	<b>\$333.37</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>0.00 %</b>
<b>Total WORSHIP</b>	<b>\$4,969.94</b>	<b>\$3,875.00</b>	<b>\$40,181.43</b>	<b>\$46,500.00</b>	<b>\$46,500.00</b>	<b>\$6,318.57</b>	<b>\$6,318.57</b>	<b>86.41 %</b>
<b>FELLOWSHIP</b>								
<b>Assimilation Team</b>								
5100-02 - Assimilation McCants Campus	\$0.00	\$41.83	\$201.22	\$500.00	\$500.00	\$298.78	\$298.78	40.24 %
5100-03 - Assimilation LifePark Campus	\$0.00	\$8.37	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00 %
<b>Total Assimilation Team</b>	<b>\$0.00</b>	<b>\$50.00</b>	<b>\$201.22</b>	<b>\$600.00</b>	<b>\$600.00</b>	<b>\$398.78</b>	<b>\$398.78</b>	<b>33.54 %</b>
<b>Fellowship Events Team</b>								
5110-01 - Fellowship Events Cross Campus	\$0.00	\$333.37	\$485.12	\$4,000.00	\$4,000.00	\$3,514.88	\$3,514.88	12.13 %
5110-02 - Fellowship Events McCants Campus	\$397.87	\$166.63	\$1,286.83	\$2,000.00	\$2,000.00	\$713.17	\$713.17	64.34 %
5110-03 - Fellowship Events LifePark Campus	\$0.00	\$166.63	\$1,597.70	\$2,000.00	\$2,000.00	\$402.30	\$402.30	79.88 %
<b>Total Fellowship Events Team</b>	<b>\$397.87</b>	<b>\$666.63</b>	<b>\$3,369.65</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$4,630.35</b>	<b>\$4,630.35</b>	<b>42.12 %</b>
<b>Cafe Ministry Team Receipts</b>								
5120-02 - Cafe Receipts McCants Campus	(\$467.05)	(\$223.87)	(\$3,001.98)	(\$2,666.00)	(\$2,666.00)	\$315.98	\$315.98	111.76 %
5120-03 - Cafe Receipts LifePark Campus	(\$210.35)	(\$935.50)	(\$12,761.71)	(\$11,226.00)	(\$11,226.00)	\$1,535.71	\$1,535.71	113.68 %
<b>Total Cafe Ministry Team Receipts</b>	<b>(\$677.40)</b>	<b>(\$1,159.37)</b>	<b>(\$15,763.69)</b>	<b>(\$13,912.00)</b>	<b>(\$13,912.00)</b>	<b>\$1,851.69</b>	<b>\$1,851.69</b>	<b>113.31 %</b>
<b>Cafe Ministry Team Expense</b>								
5121-02 - Cafe Expense McCants Campus	\$0.00	\$355.37	\$1,370.16	\$4,264.00	\$4,264.00	\$2,893.84	\$2,893.84	32.13 %
5121-03 - Cafe Expense LifePark Campus	\$875.74	\$700.13	\$6,991.14	\$8,402.00	\$8,402.00	(\$589.14)	(\$589.14)	107.01 %
<b>Total Cafe Ministry Team Expense</b>	<b>\$875.74</b>	<b>\$1,055.50</b>	<b>\$10,361.30</b>	<b>\$12,666.00</b>	<b>\$12,666.00</b>	<b>\$2,304.70</b>	<b>\$2,304.70</b>	<b>81.80 %</b>
<b>Cafe Ministry Missions Offset</b>								
5122-03 - Cafe Missions LifePark Campus	\$0.00	\$235.37	\$0.00	\$2,824.00	\$2,824.00	\$2,824.00	\$2,824.00	0.00 %
<b>Total Cafe Ministry Missions Offset</b>	<b>\$0.00</b>	<b>\$235.37</b>	<b>\$0.00</b>	<b>\$2,824.00</b>	<b>\$2,824.00</b>	<b>\$2,824.00</b>	<b>\$2,824.00</b>	<b>0.00 %</b>
<b>Recreation Team</b>								
5140-02 - Recreation McCants Campus	\$0.00	\$145.87	\$1,231.10	\$1,750.00	\$1,750.00	\$518.90	\$518.90	70.35 %
5140-03 - Recreation LifePark Campus	\$0.00	\$62.50	\$160.89	\$750.00	\$750.00	\$589.11	\$589.11	21.45 %
<b>Total Recreation Team</b>	<b>\$0.00</b>	<b>\$208.37</b>	<b>\$1,391.99</b>	<b>\$2,500.00</b>	<b>\$2,500.00</b>	<b>\$1,108.01</b>	<b>\$1,108.01</b>	<b>55.68 %</b>
<b>Misc. Fellowship (Elders)</b>								
5105-00 - Misc Fellowship (Elders)	\$0.00	\$333.37	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0.00 %
<b>Total Misc. Fellowship (Elders)</b>	<b>\$0.00</b>	<b>\$333.37</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>0.00 %</b>
<b>Total FELLOWSHIP</b>	<b>\$596.21</b>	<b>\$1,389.87</b>	<b>(\$439.53)</b>	<b>\$16,678.00</b>	<b>\$16,678.00</b>	<b>\$17,117.53</b>	<b>\$17,117.53</b>	<b>-2.64 %</b>
<b>DISCIPLESHIP</b>								
<b>Bible Study -LifeGroups &amp; S.S.</b>								
5200-02 - Discipleship McCants Campus	\$2,230.05	\$1,666.63	\$17,396.98	\$20,000.00	\$20,000.00	\$2,603.02	\$2,603.02	86.98 %
5200-03 - Discipleship LifePark Campus	\$634.27	\$833.37	\$9,816.70	\$10,000.00	\$10,000.00	\$183.30	\$183.30	98.17 %

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<b>Total Bible Study -LifeGroups &amp; S.S.</b>	<b>\$2,864.32</b>	<b>\$2,500.00</b>	<b>\$27,213.68</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$2,788.32</b>	<b>\$2,788.32</b>	<b>90.71 %</b>
<b>Growth/Bible Institute</b>								
5210-01 - Growth/Bible Institute Cross Campus	\$0.00	\$83.37	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	0.00 %
5210-02 - Growth/Bible Institu McCants Campus	\$0.00	\$0.00	(\$350.00)	\$0.00	\$0.00	\$350.00	\$350.00	0.00 %
<b>Total Growth/Bible Institute</b>	<b>\$0.00</b>	<b>\$83.37</b>	<b>(\$350.00)</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$1,350.00</b>	<b>\$1,350.00</b>	<b>-35.00 %</b>
<b>WOM Education</b>								
5220-01 - WOM Education Cross Campus	\$0.00	\$41.63	\$500.00	\$500.00	\$500.00	\$0.00	\$0.00	100.00 %
<b>Total WOM Education</b>	<b>\$0.00</b>	<b>\$41.63</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
<b>Student Ministry</b>								
5230-01 - Student Ministry Cross Campus	(\$4,580.61)	\$1,250.00	\$12,702.97	\$15,000.00	\$15,000.00	\$2,297.03	\$2,297.03	84.69 %
5230-02 - Student Ministry McCants Campus	\$452.99	\$416.63	\$4,335.41	\$5,000.00	\$5,000.00	\$684.59	\$684.59	88.71 %
5230-03 - Student Ministry LifePark Campus	\$391.47	\$625.00	\$7,850.90	\$7,500.00	\$7,500.00	(\$150.90)	(\$150.90)	102.01 %
<b>Total Student Ministry</b>	<b>(\$3,736.15)</b>	<b>\$2,291.63</b>	<b>\$24,889.28</b>	<b>\$27,500.00</b>	<b>\$27,500.00</b>	<b>\$2,810.72</b>	<b>\$2,810.72</b>	<b>89.78 %</b>
<b>Children's Ministry</b>								
5240-02 - Children's Ministry McCants Campus	\$806.75	\$416.63	\$5,371.58	\$5,000.00	\$5,000.00	(\$371.58)	(\$371.58)	107.43 %
5240-03 - Children's Ministry LifePark Campus	(\$86.37)	\$750.00	\$8,768.97	\$9,000.00	\$9,000.00	\$231.03	\$231.03	97.43 %
<b>Total Children's Ministry</b>	<b>\$520.38</b>	<b>\$1,166.63</b>	<b>\$14,140.55</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>(\$140.55)</b>	<b>(\$140.55)</b>	<b>101.00 %</b>
<b>Preschool Ministry</b>								
5250-02 - Preschool Ministry McCants Campus	\$1,189.42	\$416.63	\$4,997.51	\$5,000.00	\$5,000.00	\$2.49	\$2.49	99.95 %
5250-03 - Preschool Ministry LifePark Campus	\$144.22	\$750.00	\$6,492.32	\$9,000.00	\$9,000.00	\$2,507.68	\$2,507.68	72.14 %
<b>Total Preschool Ministry</b>	<b>\$1,333.64</b>	<b>\$1,166.63</b>	<b>\$11,489.83</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>\$2,510.17</b>	<b>\$2,510.17</b>	<b>82.07 %</b>
<b>College Ministry</b>								
5260-01 - College Ministry Cross Campus	\$0.00	\$125.00	\$195.53	\$1,500.00	\$1,500.00	\$1,304.47	\$1,304.47	13.04 %
<b>Total College Ministry</b>	<b>\$0.00</b>	<b>\$125.00</b>	<b>\$195.53</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$1,304.47</b>	<b>\$1,304.47</b>	<b>13.04 %</b>
<b>Women's Ministry</b>								
5280-01 - Women's Ministry Cross Campus	\$0.00	\$333.37	\$22.25	\$4,000.00	\$4,000.00	\$3,977.75	\$3,977.75	0.56 %
5280-02 - Women's Ministry McCants Campus	\$267.60	\$166.63	(\$1,088.10)	\$2,000.00	\$2,000.00	\$3,088.10	\$3,088.10	-54.40 %
5280-03 - Women's Ministry LifePark Campus	\$104.87	\$166.63	\$1,245.32	\$2,000.00	\$2,000.00	\$754.68	\$754.68	82.27 %
<b>Total Women's Ministry</b>	<b>\$372.47</b>	<b>\$666.63</b>	<b>\$179.47</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$7,820.53</b>	<b>\$7,820.53</b>	<b>2.24 %</b>
<b>Senior Adult Ministry</b>								
5290-01 - Senior Adult Ministry Cross Campus	\$1,980.00	\$150.00	\$3,363.59	\$1,800.00	\$1,800.00	(\$1,563.59)	(\$1,563.59)	186.87 %
<b>Total Senior Adult Ministry</b>	<b>\$1,980.00</b>	<b>\$150.00</b>	<b>\$3,363.59</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>	<b>(\$1,563.59)</b>	<b>(\$1,563.59)</b>	<b>186.87 %</b>
<b>Misc Discipleship (Elders)</b>								
5205-00 - Misc Discipleship (Elders)	\$0.00	\$333.37	\$1,598.97	\$4,000.00	\$4,000.00	\$2,401.03	\$2,401.03	39.97 %
<b>Total Misc Discipleship (Elders)</b>	<b>\$0.00</b>	<b>\$333.37</b>	<b>\$1,598.97</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$2,401.03</b>	<b>\$2,401.03</b>	<b>39.97 %</b>
<b>Total DISCIPLESHIP</b>	<b>\$3,314.66</b>	<b>\$8,524.89</b>	<b>\$83,020.90</b>	<b>\$102,300.00</b>	<b>\$102,300.00</b>	<b>\$19,279.10</b>	<b>\$19,279.10</b>	<b>81.15 %</b>
<b>MINISTRY</b>								
<b>Benevolence Team</b>								
5300-01 - Benevolence Cross Campus	\$0.00	\$333.37	\$4,000.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	100.00 %
<b>Total Benevolence Team</b>	<b>\$0.00</b>	<b>\$333.37</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>100.00 %</b>
<b>Worship Service Host Team</b>								
5310-02 - Worship Host Team McCants Campus	\$0.00	\$29.13	\$0.00	\$350.00	\$350.00	\$350.00	\$350.00	0.00 %
5310-03 - Worship Host Team LifePark Campus	\$0.00	\$29.13	\$0.00	\$350.00	\$350.00	\$350.00	\$350.00	0.00 %
<b>Total Worship Service Host Team</b>	<b>\$0.00</b>	<b>\$58.26</b>	<b>\$0.00</b>	<b>\$700.00</b>	<b>\$700.00</b>	<b>\$700.00</b>	<b>\$700.00</b>	<b>0.00 %</b>
<b>Prayer Team</b>								
5320-02 - Prayer Ministry McCants Campus	\$85.67	\$41.63	\$498.83	\$500.00	\$500.00	\$1.17	\$1.17	99.77 %
5320-03 - Prayer Ministry LifePark Campus	\$0.00	\$41.63	\$86.96	\$500.00	\$500.00	\$413.04	\$413.04	17.39 %





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5514-01 - Audit Review Cross Campus	\$6,000.00	\$562.50	\$6,000.00	\$6,750.00	\$6,750.00	\$750.00	\$750.00	88.89 %
<b>Total Audit/Review</b>	<b>\$6,000.00</b>	<b>\$562.50</b>	<b>\$6,000.00</b>	<b>\$6,750.00</b>	<b>\$6,750.00</b>	<b>\$750.00</b>	<b>\$750.00</b>	<b>88.89 %</b>
<b>Miscellaneous Expense</b>								
5515-02 - Miscellaneous McCants Campus	\$165.72	\$237.62	\$2,807.32	\$2,851.00	\$2,851.00	\$43.68	\$43.68	98.47 %
5515-03 - Miscellaneous LifePark Campus	\$284.26	\$237.62	\$3,020.25	\$2,851.00	\$2,851.00	(\$169.25)	(\$169.25)	105.94 %
<b>Total Miscellaneous Expense</b>	<b>\$449.98</b>	<b>\$475.24</b>	<b>\$5,827.57</b>	<b>\$5,702.00</b>	<b>\$5,702.00</b>	<b>(\$125.57)</b>	<b>(\$125.57)</b>	<b>102.20 %</b>
<b>Transportation</b>								
5516-01 - Transportation Cross Campus	\$3,143.23	\$1,666.63	\$24,512.46	\$20,000.00	\$20,000.00	(\$4,512.46)	(\$4,512.46)	122.56 %
<b>Total Transportation</b>	<b>\$3,143.23</b>	<b>\$1,666.63</b>	<b>\$24,512.46</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>(\$4,512.46)</b>	<b>(\$4,512.46)</b>	<b>122.56 %</b>
<b>General Maintenance &amp; Repairs</b>								
5520-02 - Gen Maint & Repairs McCants Campu	\$5,033.57	\$3,333.37	\$49,761.42	\$40,000.00	\$40,000.00	(\$9,761.42)	(\$9,761.42)	124.40 %
5520-03 - Gen Maint & Repairs LifePark Campu	\$281.13	\$2,916.63	\$27,689.17	\$35,000.00	\$35,000.00	\$7,310.83	\$7,310.83	79.11 %
<b>Total General Maintenance &amp; Repairs</b>	<b>\$5,314.70</b>	<b>\$6,250.00</b>	<b>\$77,450.59</b>	<b>\$75,000.00</b>	<b>\$75,000.00</b>	<b>(\$2,450.59)</b>	<b>(\$2,450.59)</b>	<b>103.27 %</b>
<b>General Maintenance Contingenc</b>								
5521-02 - Gen Maint Contingency McCants Cam	\$0.00	\$833.37	(\$418.33)	\$10,000.00	\$10,000.00	\$10,418.33	\$10,418.33	-4.18 %
5521-03 - Gen Maint Contingency LifePark Cam	\$0.00	\$416.63	\$3,000.00	\$5,000.00	\$5,000.00	\$2,000.00	\$2,000.00	60.00 %
<b>Total General Maintenance Contingenc</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$2,581.67</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$12,418.33</b>	<b>\$12,418.33</b>	<b>17.21 %</b>
<b>Grounds Improvements</b>								
5523-02 - Grounds Improvements McCants Cam	\$0.00	\$83.37	\$999.62	\$1,000.00	\$1,000.00	\$0.38	\$0.38	99.98 %
5523-03 - Grounds Improvements LifePark Cam	\$97.00	\$41.63	\$97.00	\$500.00	\$500.00	\$403.00	\$403.00	19.40 %
<b>Total Grounds Improvements</b>	<b>\$97.00</b>	<b>\$125.00</b>	<b>\$1,096.62</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$403.38</b>	<b>\$403.38</b>	<b>73.11 %</b>
<b>Cleaning &amp; Restroom Supplies</b>								
5525-02 - Cleaning & Restroom McCants Campu	\$1,620.32	\$1,250.00	\$12,547.46	\$15,000.00	\$15,000.00	\$2,452.54	\$2,452.54	83.85 %
5525-03 - Cleaning & Restroom LifePark Campu	\$250.01	\$458.37	\$5,322.98	\$5,500.00	\$5,500.00	\$177.02	\$177.02	96.78 %
<b>Total Cleaning &amp; Restroom Supplies</b>	<b>\$1,870.33</b>	<b>\$1,708.37</b>	<b>\$17,870.44</b>	<b>\$20,500.00</b>	<b>\$20,500.00</b>	<b>\$2,629.56</b>	<b>\$2,629.56</b>	<b>87.17 %</b>
<b>Kitchen Repairs &amp; Supplies</b>								
5526-02 - Kitchen Repairs McCants Campus	\$886.97	\$333.37	\$3,845.27	\$4,000.00	\$4,000.00	\$154.73	\$154.73	98.13 %
5526-03 - Kitchen Repairs LifePark Campus	\$726.91	\$333.37	\$781.20	\$4,000.00	\$4,000.00	\$3,218.80	\$3,218.80	19.53 %
<b>Total Kitchen Repairs &amp; Supplies</b>	<b>\$1,613.88</b>	<b>\$666.74</b>	<b>\$4,626.47</b>	<b>\$8,000.00</b>	<b>\$8,000.00</b>	<b>\$3,373.53</b>	<b>\$3,373.53</b>	<b>57.83 %</b>
<b>Capital Needs Reserve(3%-2%-1%</b>								
5530-01 - Cap Need Reserve Cross Campus	\$13,787.43	\$4,166.63	\$55,649.95	\$50,000.00	\$50,000.00	(\$5,649.95)	(\$5,649.95)	111.30 %
<b>Total Capital Needs Reserve(3%-2%-1%</b>	<b>\$13,787.43</b>	<b>\$4,166.63</b>	<b>\$55,649.95</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>(\$5,649.95)</b>	<b>(\$5,649.95)</b>	<b>111.30 %</b>
<b>Capital Expenditures</b>								
5531-01 - Cap Expenditures Cross Campus	\$0.00	\$3,750.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	\$0.00	100.00 %
5535-02 - Unbudgeted - McCants	\$0.00	\$0.00	\$40,900.95	\$0.00	\$0.00	(\$40,900.95)	(\$40,900.95)	0.00 %
<b>Total Capital Expenditures</b>	<b>\$0.00</b>	<b>\$3,750.00</b>	<b>\$85,900.95</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>(\$40,900.95)</b>	<b>(\$40,900.95)</b>	<b>190.89 %</b>
<b>Utilities</b>								
5540-02 - Utilities McCants Campus	\$8,260.07	\$6,583.37	\$88,672.22	\$79,000.00	\$79,000.00	(\$9,672.22)	(\$9,672.22)	112.24 %
5540-03 - Utilities LifePark Campus	\$4,367.54	\$3,333.37	\$56,175.46	\$40,000.00	\$40,000.00	(\$16,175.46)	(\$16,175.46)	140.44 %
<b>Total Utilities</b>	<b>\$12,627.61</b>	<b>\$9,916.74</b>	<b>\$144,847.68</b>	<b>\$119,000.00</b>	<b>\$119,000.00</b>	<b>(\$25,847.68)</b>	<b>(\$25,847.68)</b>	<b>121.72 %</b>
<b>Telephone</b>								
5541-02 - Telephone McCants Campus	\$309.92	\$250.00	\$3,467.94	\$3,000.00	\$3,000.00	(\$467.94)	(\$467.94)	115.60 %
5541-03 - Telephone LifePark Campus	\$741.67	\$625.00	\$8,762.12	\$7,500.00	\$7,500.00	(\$1,262.12)	(\$1,262.12)	116.83 %
5542-01 - Mobile Phone Stipend - Cross Campu	\$650.00	\$0.00	\$5,400.00	\$0.00	\$0.00	(\$5,400.00)	(\$5,400.00)	0.00 %
<b>Total Telephone</b>	<b>\$1,701.59</b>	<b>\$875.00</b>	<b>\$17,630.06</b>	<b>\$10,500.00</b>	<b>\$10,500.00</b>	<b>(\$7,130.06)</b>	<b>(\$7,130.06)</b>	<b>167.91 %</b>
<b>Property &amp; Liability Insurance</b>								
5560-01 - Prop & Llab Insurance Cross Campus	\$0.00	\$7,983.63	\$75,565.00	\$95,804.00	\$95,804.00	\$20,239.00	\$20,239.00	78.87 %

First Baptist Church, Mount Pleasant SC  
Analysis of Rev & Exp - First Baptist Church  
June 2012

Note: The Report Option to include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Bud. Remaining (Encumbered)	YTD Budget/Actual (This Year)	% of YTD Budget Used (This Year)
<b>Total Property &amp; Liability Insurance</b>	\$0.00	\$7,983.63	\$75,565.00	\$95,804.00	\$95,804.00	\$20,239.00	\$20,239.00	78.87 %
<b>Salaries</b>								
<b>Ministerial</b>								
5601-01 - Ministerial Salaries Cross Campus	\$3,132.63	\$3,132.63	\$37,591.56	\$37,591.56	\$37,591.56	\$0.00	\$0.00	100.00 %
5601-02 - Ministerial Salaries McCants Campus	\$9,485.98	\$11,614.95	\$148,251.24	\$139,378.98	\$139,378.98	(\$8,872.28)	(\$8,872.28)	108.37 %
5601-03 - Ministerial Salaries LifePark Campu	\$9,272.86	\$8,047.24	\$88,776.41	\$96,567.32	\$96,567.32	(\$2,209.09)	(\$2,209.09)	102.29 %
<b>Total Ministerial</b>	\$21,871.47	\$22,794.82	\$284,619.21	\$273,537.84	\$273,537.84	(\$11,081.37)	(\$11,081.37)	104.05 %
<b>Administrative</b>								
5602-01 - Admin Salaries Cross Campus	\$15,597.15	\$18,123.21	\$203,346.25	\$217,478.52	\$217,478.52	\$14,132.27	\$14,132.27	93.50 %
5602-02 - Admin Salaries McCants Campus	\$16,276.42	\$16,854.99	\$193,649.86	\$202,259.77	\$202,259.77	\$8,609.91	\$8,609.91	95.74 %
5602-03 - Admin Salaries LifePark Campus	\$12,085.28	\$8,900.38	\$99,131.85	\$106,805.00	\$106,805.00	\$7,673.15	\$7,673.15	92.82 %
<b>Total Administrative</b>	\$43,938.83	\$43,878.58	\$496,127.96	\$526,543.29	\$526,543.29	\$30,415.33	\$30,415.33	94.22 %
<b>Housing</b>								
5605-01 - Housing Cross Campus	\$7,966.68	\$5,218.70	\$73,599.92	\$62,599.96	\$62,599.96	(\$10,999.96)	(\$10,999.96)	117.57 %
5605-02 - Housing McCants Campus	\$8,188.32	\$11,916.86	\$135,817.20	\$142,999.92	\$142,999.92	\$7,182.72	\$7,182.72	94.98 %
5605-03 - Housing LifePark Campus	\$4,368.73	\$5,477.14	\$63,150.48	\$65,725.68	\$65,725.68	\$2,575.20	\$2,575.20	96.08 %
<b>Total Housing</b>	\$20,523.71	\$22,612.50	\$272,567.60	\$271,325.56	\$271,325.56	(\$1,242.04)	(\$1,242.04)	100.46 %
<b>Elders/Personnel TBD Hires</b>								
5600-00 - Elders/Personnel TBD Hires	\$0.00	\$15,749.88	\$0.00	\$188,999.00	\$188,999.00	\$188,999.00	\$188,999.00	0.00 %
<b>Total Elders/Personnel TBD Hires</b>	\$0.00	\$15,749.88	\$0.00	\$188,999.00	\$188,999.00	\$188,999.00	\$188,999.00	0.00 %
<b>Total Salaries</b>	\$86,334.01	\$105,033.78	\$1,053,314.77	\$1,260,405.69	\$1,260,405.69	\$207,090.92	\$207,090.92	83.57 %
<b>FICA Reimbursement</b>								
5610-01 - FICA Reim. Cross Campus	\$1,082.86	\$638.73	\$9,441.20	\$7,884.65	\$7,884.65	(\$1,776.55)	(\$1,776.55)	123.18 %
5610-02 - FICA Reim. McCants Campus	\$1,164.13	\$1,282.58	\$17,281.47	\$15,390.98	\$15,390.98	(\$1,890.51)	(\$1,890.51)	112.28 %
5610-03 - FICA Reim. LifePark Campus	\$813.54	\$483.72	\$7,761.69	\$5,804.75	\$5,804.75	(\$1,956.94)	(\$1,956.94)	133.71 %
<b>Total FICA Reimbursement</b>	\$3,060.53	\$2,405.03	\$34,484.36	\$28,860.36	\$28,860.36	(\$5,624.00)	(\$5,624.00)	119.49 %
<b>Medical Insurance</b>								
<b>Ministerial</b>								
5650-01 - Med Ins Ministerial Cross Campus	\$1,223.33	\$1,074.28	\$14,224.91	\$12,891.91	\$12,891.91	(\$1,333.00)	(\$1,333.00)	110.34 %
5650-02 - Med Ins Ministerial McCants Campus	\$2,047.61	\$4,168.13	\$38,979.49	\$50,018.22	\$50,018.22	\$11,038.73	\$11,038.73	77.93 %
5650-03 - Med Ins Ministerial LifePark Campus	\$2,047.62	\$2,084.09	\$23,816.56	\$25,009.41	\$25,009.41	\$1,192.85	\$1,192.85	95.23 %
<b>Total Ministerial</b>	\$5,318.56	\$7,326.50	\$77,020.96	\$87,919.54	\$87,919.54	\$10,898.58	\$10,898.58	87.60 %
<b>Administrative</b>								
5651-01 - Med Ins Admin Cross Campus	\$2,047.62	\$3,273.46	\$20,615.07	\$39,281.85	\$39,281.85	\$18,666.78	\$18,666.78	52.48 %
5651-02 - Med Ins Admin McCants Campus	\$3,557.73	\$3,600.54	\$43,021.18	\$43,207.14	\$43,207.14	\$185.96	\$185.96	99.57 %
5651-03 - Med Ins Admin LifePark Campus	\$0.00	\$1,189.34	\$0.00	\$14,272.74	\$14,272.74	\$14,272.74	\$14,272.74	0.00 %
<b>Total Administrative</b>	\$5,605.35	\$8,063.34	\$63,636.25	\$96,761.73	\$96,761.73	\$33,125.48	\$33,125.48	65.77 %
<b>Total Medical Insurance</b>	\$10,923.91	\$15,389.84	\$140,657.21	\$184,681.27	\$184,681.27	\$44,024.06	\$44,024.06	76.16 %
<b>Annuity</b>								
<b>Ministerial</b>								
5700-01 - Annuity Ministerial Cross Campus	\$417.46	\$417.41	\$5,009.52	\$5,009.58	\$5,009.58	\$0.06	\$0.06	100.00 %
5700-02 - Annuity Ministerial McCants Campus	\$589.30	\$883.52	\$9,506.21	\$10,802.90	\$10,802.90	\$1,096.69	\$1,096.69	89.66 %
5700-03 - Annuity Ministerial LifePark Campus	\$348.89	\$340.12	\$4,127.13	\$4,081.00	\$4,081.00	(\$46.13)	(\$46.13)	101.13 %
<b>Total Ministerial</b>	\$1,355.65	\$1,641.05	\$18,642.86	\$19,893.48	\$19,893.48	\$1,050.62	\$1,050.62	94.67 %
<b>Administrative</b>								
5701-01 - Annuity Admin Cross Campus	\$591.19	\$583.81	\$7,846.43	\$7,003.98	\$7,003.98	(\$842.45)	(\$842.45)	109.17 %
5701-02 - Annuity Admin McCants Campus	\$598.19	\$589.54	\$7,144.36	\$7,075.03	\$7,075.03	(\$69.33)	(\$69.33)	100.98 %

Note: The Report Option to Include Open Transactions is selected.

Accounts	MTD Actual (This Year)	MTD Budget (This Year)	YTD Actual (This Year)	YTD Budget (This Year)	Annual Budget (This Year)	Annual Bud. Remaining (Encumbered)	YTD Budget/Actual (This Year)	% of YTD Budget Used (This Year)
5701-03 - Annuity Admin LifePark Campus	\$183.33	\$156.00	\$549.99	\$1,872.00	\$1,872.00	\$1,322.01	\$1,322.01	29.38 %
<b>Total Administrative</b>	<b>\$1,370.71</b>	<b>\$1,329.15</b>	<b>\$15,340.78</b>	<b>\$15,951.01</b>	<b>\$15,951.01</b>	<b>\$610.23</b>	<b>\$610.23</b>	<b>96.17 %</b>
<b>Total Annuity</b>	<b>\$2,724.36</b>	<b>\$2,970.20</b>	<b>\$33,983.64</b>	<b>\$35,844.49</b>	<b>\$35,844.49</b>	<b>\$1,660.85</b>	<b>\$1,660.85</b>	<b>95.34 %</b>
<b>Other Staff Expenses</b>								
5750-01 - FICA Cross Campus	\$843.77	\$931.23	\$11,848.89	\$11,175.09	\$11,175.09	(\$673.80)	(\$673.80)	106.03 %
5750-02 - FICA McCants Campus	\$1,396.32	\$1,880.69	\$19,364.80	\$22,567.84	\$22,567.84	\$3,203.04	\$3,203.04	85.81 %
5750-03 - FICA LifePark Campus	\$868.12	\$1,261.79	\$10,472.23	\$15,141.26	\$15,141.26	\$4,669.03	\$4,669.03	69.16 %
5775-01 - Worker's Compensation Cross Campus	\$0.00	\$458.37	\$8,395.50	\$5,500.00	\$5,500.00	(\$2,895.50)	(\$2,895.50)	152.65 %
5776-01 - Staff Retreat Cross Campus	\$134.83	\$333.37	\$34.83	\$4,000.00	\$4,000.00	\$3,965.17	\$3,965.17	0.87 %
5777-01 - Staff Business Expense Cross Campus	\$1,058.71	\$666.63	\$7,083.11	\$8,000.00	\$8,000.00	\$916.89	\$916.89	88.54 %
5778-02 - Conf & Continuing Ed Exp McCants	\$0.00	\$666.63	\$10,754.28	\$8,000.00	\$8,000.00	(\$2,754.28)	(\$2,754.28)	134.43 %
<b>Total Other Staff Expenses</b>	<b>\$4,299.75</b>	<b>\$6,196.71</b>	<b>\$67,953.64</b>	<b>\$74,384.19</b>	<b>\$74,384.19</b>	<b>\$6,430.55</b>	<b>\$6,430.55</b>	<b>91.35 %</b>
<b>Staff Resources</b>								
5779-02 - Staff Resources McCants Campus	\$223.40	\$125.00	\$1,186.54	\$1,500.00	\$1,500.00	\$313.46	\$313.46	79.10 %
5779-03 - Staff Resources LifePark Campus	\$234.39	\$125.00	\$818.32	\$1,500.00	\$1,500.00	\$681.68	\$681.68	54.55 %
5780-01 - Theological Education Cross Campus	\$0.00	\$208.37	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	100.00 %
5781-01 - Contingencies Cross Campus	\$0.00	\$333.37	\$2,966.81	\$4,000.00	\$4,000.00	\$1,033.19	\$1,033.19	74.17 %
5782-01 - Flex Spend Acct Fees Cross Campus	\$50.00	\$100.00	\$634.20	\$1,200.00	\$1,200.00	\$565.80	\$565.80	52.85 %
5784-01 - Staff Anniversary Recognition	\$0.00	\$133.37	\$1,323.14	\$1,600.00	\$1,600.00	\$276.86	\$276.86	82.70 %
<b>Total Staff Resources</b>	<b>\$507.79</b>	<b>\$1,025.11</b>	<b>\$9,429.01</b>	<b>\$12,300.00</b>	<b>\$12,300.00</b>	<b>\$2,870.99</b>	<b>\$2,870.99</b>	<b>76.68 %</b>
<b>Contract Labor</b>								
5783-02 - Contract Labor McCants Campus	\$0.00	\$83.37	\$366.53	\$1,000.00	\$1,000.00	\$633.47	\$633.47	36.65 %
5783-03 - Contract Labor LifePark Campus	\$171.90	\$83.37	\$476.64	\$1,000.00	\$1,000.00	\$523.36	\$523.36	47.66 %
<b>Total Contract Labor</b>	<b>\$171.90</b>	<b>\$166.74</b>	<b>\$843.17</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$1,156.83</b>	<b>\$1,156.83</b>	<b>42.16 %</b>
<b>Misc Operations &amp; Administration</b>								
5550-00 - Misc Ops & Admin (Elders)	\$0.00	\$333.37	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	0.00 %
<b>Total Misc Operations &amp; Administration</b>	<b>\$0.00</b>	<b>\$333.37</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>0.00 %</b>
<b>Interest Expense</b>								
5545-00 - LifePark Mortgage Interest Expense	\$9,971.79	\$11,250.00	\$129,729.01	\$135,000.00	\$135,000.00	\$5,270.99	\$5,270.99	98.10 %
<b>Total Interest Expense</b>	<b>\$9,971.79</b>	<b>\$11,250.00</b>	<b>\$129,729.01</b>	<b>\$135,000.00</b>	<b>\$135,000.00</b>	<b>\$5,270.99</b>	<b>\$5,270.99</b>	<b>98.10 %</b>
<b>Total OPERATIONS &amp; ADMINISTRATION</b>	<b>\$171,654.52</b>	<b>\$191,952.52</b>	<b>\$2,073,645.47</b>	<b>\$2,303,432.00</b>	<b>\$2,303,432.00</b>	<b>\$229,786.53</b>	<b>\$229,786.53</b>	<b>90.02 %</b>
<b>LEADERSHIP &amp; COMMUNICATIONS</b>								
<b>Presiding Elders</b>								
5800-01 - Presiding Elders Cross Campus	\$0.00	\$1,250.00	\$5,267.26	\$15,000.00	\$15,000.00	\$9,732.74	\$9,732.74	35.12 %
<b>Total Presiding Elders</b>	<b>\$0.00</b>	<b>\$1,250.00</b>	<b>\$5,267.26</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$9,732.74</b>	<b>\$9,732.74</b>	<b>35.12 %</b>
<b>Misc Leadership &amp; Communication</b>								
5805-00 - Misc Leadership & Communication (Elders)	\$60.46	\$333.37	\$60.46	\$4,000.00	\$4,000.00	\$3,939.54	\$3,939.54	1.51 %
<b>Total Misc Leadership &amp; Communication</b>	<b>\$60.46</b>	<b>\$333.37</b>	<b>\$60.46</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>	<b>\$3,939.54</b>	<b>\$3,939.54</b>	<b>1.51 %</b>
<b>Total LEADERSHIP &amp; COMMUNICATIONS</b>	<b>\$60.46</b>	<b>\$1,583.37</b>	<b>\$5,327.72</b>	<b>\$19,000.00</b>	<b>\$19,000.00</b>	<b>\$13,672.28</b>	<b>\$13,672.28</b>	<b>28.04 %</b>
<b>Total Expense</b>	<b>\$205,485.49</b>	<b>\$241,666.30</b>	<b>\$2,538,890.10</b>	<b>\$2,900,000.00</b>	<b>\$2,900,000.00</b>	<b>\$361,109.90</b>	<b>\$361,109.90</b>	<b>87.55 %</b>
<b>Net Total</b>	<b>\$15,485.66</b>	<b>\$0.33</b>	<b>\$288,258.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$288,258.05)</b>	<b>\$288,258.05</b>	<b>0.00 %</b>