

**The  
Baptist Missionary Association  
Of Arkansas**

***2022 Annual Session***



Healthy Churches  
Healthy Association...

for the Glory of God!  
“to Him be glory  
in the church by  
Christ Jesus  
to all generations,  
forever and ever. Amen.”  
Ephesians 3:21

Held At  
Central Baptist College  
Conway, Arkansas

**SEVENTY-THIRD ANNUAL SESSION**

**Baptist**  
**Missionary Association**  
**of Arkansas**

Held At

Central Baptist College  
Conway, Arkansas

November 3-4, 2022

The Next Annual Session  
Will Be At

Central Baptist College  
Conway, Arkansas

November 2-3, 2023

2023 Annual Message  
Alternate Speaker

Dr. Clif Johnson  
Ed Stephenson

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## Officers and Departments

—2022-2023—

### Associational Officers

Michael Battenfield	President
Tony Crocker	First Vice-President
Daniel Williams	Second Vice-President
Wes Hulvey	Clerk
Danny Paul	Clerk

### State Missions

Paul White, Executive Director

P.O. Box 195514 • Little Rock, Arkansas 72219 • (501) 565-4601  
arstamis@comcast.net • www.bmaarmissions.com

### Missionaries

Michael Hight, Hispanic Coordinator  
Juan Carlos Posadas, Creciendo en Cristo (Growing in Christ), North Little Rock  
Ruben Isturiz, Mision Ebenezer, West Little Rock  
Johnny Shew, Faith Chapel Mission, Flippin  
Clinton Morris, The Table, Springdale  
Bryan Clay, Faith Journey Mission, Benton  
Roberto Marcelletti, Mision Gracia Soberana, NW Ark.  
Jake McCandless, Epic Life Mission, Pea Ridge

### Christian Education

#### Central Baptist College

Terry Kimbrow, President

1501 College Ave. • Conway, Arkansas 72034 • (501) 329-6872  
tkimbrow@cbc.edu • www.cbc.edu

### Publications

#### *Baptist Trumpet*

Jeff Herring, Executive Editor

P.O. Box 192208 • Little Rock, Arkansas 72219 • (501) 565-4601  
editor@baptisttrumpet.com • www.baptisttrumpet.com

### Youth

#### BMA Youth Department/Student Ministry Matters

Dan Carson, Director

1410 North Porter Road • Fayetteville, Arkansas 72703 • (479) 790-7808  
bmayouthdepartment@gmail.com • www.studentministrymatters.com



# Committees

## Advisory Committee: A Sub-Committee Of The Missionary Committee

2023	2024	2025
Joe Owens Keith Lewis	Hershel Conley Roger Pearce	Randy Murphy Chad Brandon

## Revolving Loan Fund Committee

2023	2024	2025
Roy Hill	Kathrine Askew Roy Tilley	Brian Sheperd Wyndell King

## Central Baptist College Trustees

2023	2024	2025
David Watkins PJ Noland Jennifer Weaver David Pickard	Randy Stimach Lisa Speer Cole Crossland Preston Burton	Jim Fink Kristy Roberts Ali Chambers Kellie Harper

2026	2027
Jake McCandless Jenny Lindsey Kirk Shelton Lincoln Dial	Winston "Sonny" Foster Judy Wallace Dustin Wisely Adam Thomas

## Publications Committee

2023	2024	2025
Chris Vines David Inzer	Charles Reddin Jerome Cooper	Zane Clark Derrick Bremer

## Youth Department Committee

2023	2024	2025
Jonathan Montgomery Stuart Estes Julian Dominguez	David McEuen Joel Young Colter Hall	Hanna McClland John O'Conner Jimmy Brock

## Finance and Enrollment Committee

2023	2024	2025
Mike Book Jeff Knowlton	Andy Hawkins James Crews	Michael Hight Bart Herrington

## Nominating Committee

2023	2024	2025
Kenneth Strickland Dan Williams Roy Johnson	Danny Fagala Scott Smith J.D. Courtney	Wade Allen Taylor Bruce Carolyn Colvert

## Credentials Committee

**2023**  
Martin Jameson  
Ken Beaver

**2024**  
Virgil Porter  
Ken Williams

**2025**  
Thom South  
Bill Goodwin

## Meeting Places And Officers Of Each Session

- 1950 — Temple, Little Rock; **Moderators:** Dr. J.E. Cobb, Dr. C.C. Winters and E.B. Jones; **Clerks:** J.G. Murry and C.C. Bishop.
- 1951 — Calvary, Warren; **Moderators:** Dr. J.E. Cobb, H.A. Purtle and E.B. Jones; **Clerks:** C.C. Bishop and J.G. Murry.
- 1952 — Temple, Little Rock; **Moderators:** H.A. Purtle, Jewell McCrackin and J.F. Anders; **Clerks:** J.G. Murry and C.C. Bishop.
- 1953 — Immanuel, Springdale; **Moderators:** Elder H.A. Purtle, M.E. Childers, and C.O. Strong; **Clerks:** Ralph Cottrell and Paul Cooksey.
- 1954 — Antioch, Conway; **Moderators:** J.L. McCrackin, Rufus Crawford, and C.O. Strong; **Clerks:** Jack Rainwater and Ralph Cottrell
- 1955 — Garrett Memorial, Hope; **Moderators:** J.L. McCrackin, Gordon Reddin, and Elbert O’Steen; **Clerks:** Jack Rainwater and Ralph Cottrell.
- 1956 — First, Magnolia; **Moderators:** Gordon Reddin, Elbert O’Steen and Rufus Crawford; **Clerks:** Wallace Glover and Edwin Peters.
- 1957 — Temple, Little Rock; **Moderators:** Gordon Reddin, Rufus Crawford and L.B. Moseley; **Clerks:** Wallace Glover (through session), Glenn W. Fox and Noel Jackson.
- 1958 — Temple, Little Rock; **Moderators:** Elbert O’Steen, Wallace Glover, Howard White; **Clerks:** G.W. Fox and Noel Jackson.
- 1959 — Temple, Little Rock; **Moderators:** Elbert O’Steen, Wallace Glover, and Wassell Burgess; **Clerks:** B.G. Batson, Jack Rainwater.
- 1960 — Bethany, Jonesboro; **Moderators:** Wassell L. Burgess, Ralph Cottrell, C.C. Bishop; **Clerks:** Jack Rainwater, B.G. Batson.
- 1961 — Grace, El Dorado; **Moderators:** Wassell L. Burgess, C.C. Bishop, Bill Hobson; **Clerks:** Jack Rainwater, B.G. Batson
- 1962 — Temple, Little Rock; **Moderators:** Charles Walker, Richard Walters, James Ray Raines; **Clerks:** R.B. Hoshaw, G.W. Endicott.

- 1963 — First, Magnolia; **Moderators:** Charles Walker, Richard Walters, James Ray Raines; **Clerks:** R.B. Hoshaw, G.W. Endicott.
- 1964 — Temple, Little Rock; **Moderators:** James Ray Raines, Harry Attebery, B.G. Batson; **Clerks:** R.B. Hoshaw, G.W. Endicott.
- 1965 — Central, Conway; **Moderators:** James Ray Raines, Harry Attebery, B.G. Batson; **Clerks:** R.B. Hoshaw, G.W. Endicott.
- 1966 — Temple, Little Rock; **Moderators:** C.O. Strong, G.W. Endicott, Jurl Mitchell; **Clerks:** Rodger Hooker, Jesse Thomas.
- 1967 — Park View, North Little Rock; **Moderators:** C.O. Strong, G.W. Endicott, Jurl Mitchell; **Clerks:** Rodger Hooker, Jesse Thomas.
- 1968 — College Auditorium, Texarkana, Texas; **Moderators:** James Hoover, Jr., Gordon Renshaw, Jack Bloxom; **Clerks:** Jesse Thomas, David Tidwell.
- 1969 — Central Baptist College, Conway; **Moderators:** James Hoover, Jr., Gordon Renshaw, Jack Bloxom; **Clerks:** David Tidwell, Mike Harmon.
- 1970 — Central Baptist College, Conway; **Moderators:** Jack Bloxom, Harold Cooper, R.B. Hoshaw; **Clerks:** David Tidwell, Mike Harmon.
- 1971 — First, Magnolia; **Moderators:** Jack Bloxom, Harold Cooper, R.B. Hoshaw; **Clerks:** Leon Carmical, James Ray Raines.
- 1972 — Temple, Little Rock; **Moderators:** Harry Attebery, Curtis Coleman, Kenneth Bobo; **Clerks:** Leon Carmical, James Ray Raines.
- 1973 — Central Baptist College, Conway; **Moderators:** Kenneth Bobo, R.B. Hoshaw, Lynn Green; **Clerks:** Leon Carmical, James Ray Raines.
- 1974 — Central Baptist College, Conway; **Moderators:** Kenneth Bobo, R.B. Hoshaw, Lynn Green; **Clerks:** Leon Carmical, James Ray Raines.
- 1975 — First, Magnolia; **Moderators:** Kenneth Bobo, Lynn Green, R.B. Hoshaw; **Clerks:** Doyne Sandefur, Paul Rice.
- 1976 — Springdale Community Center, Springdale; **Moderators:** Lynn Green, Richard Wiles, James Ray Raines; **Clerks:** Paul Rice, Doyne Sandefur.
- 1977 — Central Baptist College, Conway; **Moderators:** Lynn Green, Richard Wiles, James Ray Raines; **Clerks:** Elton McCann, Gary Stewart.
- 1978 — Tucker Coliseum, Russellville; **Moderator:** Richard Wiles; **Vice-Moderators:** Jim Sayers, Gary Stewart; **Clerks:** Glenn Green, Elton McCann.

- 1979 — Central Baptist College, Conway; **Moderator:** Richard Wiles; **Vice-Moderators:** Gary Stewart, Jim Sayers; **Clerks:** Glen Green, Rickey Parker
- 1980 — Central Baptist College, Conway; **Moderator:** Jim Sayers; **Vice-Moderators:** Otto Hillis, Gene Elrod; **Clerks:** Rickey Parker, David Harris.
- 1981 — Fairgrounds, Jonesboro; **Moderator:** Jim Sayers; **Vice-Moderators:** Gene Elrod, Hollis Purtle; **Clerks:** David Harris, James Ray Raines.
- 1982 — Central Baptist College, Conway; **Moderator:** Richard Walters; **Vice-Moderators:** Hollis Purtle, Rocky Maddox; **Clerks:** James Ray Raines, Virgil Porter.
- 1983 — Central Baptist College, Conway; **Moderator:** Richard Walters; **Vice-Moderators:** Hollis Purtle, Jurl Mitchell; **Clerks:** Virgil Porter, David Inzer.
- 1984 — Central Baptist College, Conway; **Moderator:** Jurl Mitchell; **Vice-Moderators:** Arlis East, Dan Fagala; **Clerks:** David Inzer, Paul Rice.
- 1985 — Central Baptist College, Conway; **Moderator:** Jurl Mitchell; **Vice-Moderators:** Arlis East, Dan Fagala; **Clerks:** Paul Rice, Virgil Porter.
- 1986 — Central Baptist College, Conway; **Moderator:** Jesse Thomas; **Vice-Moderators:** Jerry Jolly, Phillip Misenheimer; **Clerks:** Virgil Porter, Zane Clark.
- 1987 — Central Baptist College, Conway; **Moderator:** Jesse Thomas; **Vice-Moderators:** Phillip Misenheimer, Jerry Jolly; **Clerks:** Zane Clark, Gene Elrod.
- 1988 — Central Baptist College, Conway; **Moderator:** Philip Misenheimer; **Vice-Moderators:** Virgil Porter, David Watkins; **Clerks:** Gene Elrod, Emmett McCrackin.
- 1989 — Central Baptist College, Conway; **Moderator:** David Watkins; **Vice-Moderators:** I.V. Hight, Virgil Porter; **Clerks:** Emmett McCrackin, Charles Ray.
- 1990 — Central Baptist College, Conway; **Moderator:** David Watkins; **Vice-Moderators:** Zane Clark, I.V. Hight; **Clerks:** Charles Ray, Gary Thomas.
- 1991 — Central Baptist College, Conway; **Moderator:** I.V. Hight; **Vice-Moderators:** Martin Jameson, Ron White; **Clerks:** Gary Thomas, Larry Markum.
- 1992 — Central Baptist College, Conway; **Moderator:** I.V. Hight; **Vice-Moderators:** Martin Jameson, Ron White; **Clerks:** Larry Markum, Tom Mitchell.
- 1993 — Central Baptist College, Conway; **Moderator:** Martin Jameson; **Vice-Moderators:** Dan Fagala, Charles Walker; **Clerks:** Tom Mitchell, John Allen.

- 1994 — Central Baptist College, Conway; **Moderator:** Martin Jameson; **Vice-Moderators:** Dan Fagala, Charles Walker; **Clerks:** John Allen, Rick Bolin.
- 1995 — Central Baptist College, Conway; **Moderator:** Jerry Jolly; **Vice-Moderators:** Dan Fagala, Charles Walker; **Clerks:** John Allen, Rick Bolin.
- 1996 — Central Baptist College, Conway; **Moderator:** Jerry Jolly; **Vice-Moderators:** R.B. Hoshaw, Bill Gibson; **Clerks:** Wynndel King, Duane Kingston.
- 1997 — Temple Baptist Church, Jonesboro; **Moderator:** Dan Fagala; **Vice-Moderators:** Sonny Harvison, James Ray Raines; **Clerks:** Duane Kingston, Daniel Williams.
- 1998 — Antioch Baptist Church, Conway; **Moderator:** Dan Fagala; **Vice-Moderators:** Sonny Harvison, James Ray Raines; **Clerks:** Daniel Williams, David Watkins.
- 1999 — Antioch Baptist Church, Conway; **Moderator:** Sonny Harvison; **Vice-Moderators:** Dr. Joel Slayton, Roland Ratliff; **Clerks:** David Watkins, Randy Shepherd.
- 2000 — Temple Baptist Church, Jonesboro; **Moderator:** Sonny Harvison; **Vice-Moderators:** Dr. Joel Slayton, Roland Ratliff; **Clerks:** Randy Shepherd, Jerry Sawrie.
- 2001 — Central Baptist College, Conway; **Moderator:** Roy Tilley; **Vice-Moderators:** Vernon Lee, Kenneth Bobo; **Clerks:** Jerry Sawrie, Zane Clark.
- 2002 — First Baptist Church, Magnolia; **President:** Roy Tilley; **Vice-Presidents:** Vernon Lee, Kenneth Bobo; **Clerks:** Zane Clark, Chad Brandon.
- 2003 — Central Baptist Church, Conway; **President:** Vernon Lee; **Vice-Presidents:** Kenneth Bobo, Henry Horton; **Clerks:** Chad Brandon, Roger Dunlap.
- 2004 — Victoria Inn & Conference Center, Eureka Springs; **President:** Tom Mitchell; **Vice-Presidents:** Paul White, James Ray Raines; **Clerks:** Roger Dunlap, David Inzer.
- 2005 — First Baptist Church, Magnolia; **President:** Tom Mitchell; **Vice-Presidents:** Paul White, James Ray Raines; **Clerks:** David Inzer, Zane Clark.
- 2006 — Central Baptist College, Conway; **President:** Tom Mitchell; **Vice-Presidents:** Paul White, James Ray Raines; **Clerks:** Zane Clark, Nathan Winiecki.
- 2007 — Central Baptist College, Conway; **President:** Paul White; **Vice-Presidents:** Gene Fulcher, Rodney Castleberry; **Clerks:** Nathan Winiecki, Randal Murphy.

- 2008 — Central Baptist College, Conway; **President:** Paul White; **Vice-Presidents:** Gene Fulcher, Rodney Castleberry; **Clerks:** Randal Murphy, Wynndel King.
- 2009 — Central Baptist College; **President:** Gene Fulcher; **Vice-Presidents:** Rodney Castleberry, Roger Pearce; **Clerks:** Charles Leslie, Wynndel King.
- 2010 — Central Baptist College; **President:** Gene Fulcher; **Vice-Presidents:** Rodney Castleberry, Roger Pearce; **Clerks:** Charles Leslie, Wynndel King.
- 2011 — Park Place Baptist Church, Bryant; **President:** Rodney Castleberry; **Vice-Presidents:** Roger Pearce, Mike McEuen; **Clerks:** Wynndel King, Randy Shepherd.
- 2012 — Central Baptist College; **President:** Rodney Castleberry; **Vice-Presidents:** Roger Pearce, Mike McEuen; **Clerks:** Randy Shepherd, Chris James.
- 2013 — Central Baptist College; **President:** Roger Pearce; **Vice-Presidents:** Mike McEuen, Ron Fields; **Clerks:** Wes Hulvey, Michael Battenfield.
- 2014 — Central Baptist College; **President:** Roger Pearce; **Vice-Presidents:** Mike McEuen, Ron Fields; **Clerks:** Wes Hulvey, Michael Battenfield.
- 2015 — Central Baptist College; **President:** Mike McEuen; **Vice-Presidents:** Ron Fields, Wade Allen; **Clerks:** Wes Hulvey, Michael Battenfield.
- 2016 — Central Baptist College; **President:** Ron Fields; **Vice-Presidents:** Wade Allen, Tom Mitchell; **Clerks:** Wes Hulvey, Michael Battenfield.
- 2017 — Central Baptist College; **President:** Ron Fields; **Vice-Presidents:** Wade Allen, Tom Mitchell; **Clerks:** Wes Hulvey, Allan Eakin.
- 2018 — Central Baptist College; **President:** Wade Allen; **Vice-Presidents:** Tom Mitchell, Gary O’Neal; **Clerks:** Allan Eakin, Randy Shepherd.
- 2019 — Central Baptist College; **President:** Wade Allen; **Vice-Presidents:** Tom Mitchell, Gary O’Neal; **Clerks:** Allan Eakin, Randy Shepherd.
- 2020 — Central Baptist College; **President:** Tom Mitchell; **Vice-Presidents:** Gary O’Neal, Michael Battenfield; **Clerks:** Allan Eakin, Randy Shepherd.
- 2021 — Central Baptist College; **President:** Tom Mitchell; **Vice-Presidents:** Gary O’Neal, Michael Battenfield; **Clerks:** Randy Shepherd, Don Embry.
- 2022 — Central Baptist College; **President:** Michael Battenfield; **Vice-Presidents:** Tony Crocker, Daniel Williams; **Clerks:** Don Embry, Wes Hulvey.

## **Salary Schedule**

### **Association-Elected Salaried Employees**

#### **Director Of Missions**

Paul White

Salary — \$3,388.57 per month

Housing — \$2,000 per month

Retirement — \$550.00 per month

Medical Insurance

Social Security

Automobile Furnished

\$50,000 Life Insurance Policy

#### **President Of Central Baptist College**

Terry Kimbrow

Salary — \$10,399.08 per month (\$124,788.96 annually)

Housing — \$3,750.00 per month (\$45,000.00 annually)

Total: \$169,788.96

Retirement - \$141.49 per month

Social Security & Medicare – ½ paid

Medical Insurance – 41% paid

Long-term disability

\$20,000 Life Insurance

Automobile Furnished

#### **Executive Editor Of The *Baptist Trumpet***

Jeff Herring

Salary — \$3,157.10 per month

Housing Allowance — \$2,500.00 per month

Retirement — \$433.33 per month

Health Insurance — \$351.79 per month

Life Insurance Policy

Automobile Furnished

#### **Director Of Youth Department**

Dan Carson

Salary — \$750.00 per month

Plus expenses

# 73rd Annual BMA of Arkansas Minutes

Thursday, November 3, 2022

The 73rd Annual Session of the BMA of Arkansas met Thursday and Friday, November 3-4, 2022 at Central Baptist College in Conway, AR.

The Thursday evening session began with a call to worship by the CBC band playing a selection of worship songs under the direction of Darrell Spigner. CBC President Terry Kimbrow extended a welcome to the BMA of AR on campus for the annual session and introduced the new CBC Mascot (yet to be named). CBC Choir Director, Jim Turner then led the CBC Choir in singing “Praise God from Whom all Blessings Flow,” “Won’t it be Wonderful There,” and “’Tis So Sweet.”

Bro. Paul White introduced Bro. Hershel Conley to preach the annual message. The sermon entitled, “That They May Be One, As We Are” was taken from John 17. [The full sermon transcript is available in the Baptist Trumpet, Volume 83, Number 9, published Nov. 9, 2022 (first portion of sermon); Number 10, published Nov. 16, 2022 (remaining transcript of sermon.)] Bro. Tony Crocker gave a hand of appreciation to Bro. Conley for the message.

President Michael Battenfield then welcomed everyone to the 73rd Annual Session and introduced the BMA of Arkansas officers. Vice President Daniel Williams led in prayer.

President Michael Battenfield expressed gratitude to CBC administration and staff for the planning and preparation for this year’s annual meeting, the CBC Band and Choir for their wonderful performances, and Bro. Hershel Conley for the challenging message from God’s Word. He then introduced the theme for this year’s meeting as “Healthy Churches (Healthy Association) to the Glory of God” and read Ephesians 3:14-21. President Michael Battenfield sounded the gavel to call the 73rd annual session to order and led the congregation in prayer. Dr. Tom Mitchell was appointed to serve as Parliamentarian for the proceedings. Mike Book presented the initial report of the Enrollment and Finance Committee:

Messengers Enrolled: .....	79
Churches by messenger: .....	40
Churches by letter: .....	37
Visitors: .....	11
Petitionary Letters: .....	1
Minute Fund: .....	\$4,525.00

Motion, second, carried to adopt this report and seat the messengers. Motion, second, carried to induct Cain Baptist Church, Mountainburg, AR (Pastor Jim Tollison) and seat their messengers. Bro. Daniel Williams extended the welcome and hand of fellowship. Bro. Paul White (Executive Director of BMA AR Missions) presented Bro. Jim Tollison with a plaque of appreciation for his years of dedicated service as a missionary with BMA AR State Missions.

The following officers were elected for 2022-23:

President: Michael Battenfield  
First Vice President: Tony Crocker  
Second Vice President: Daniel Williams  
Recording Secretary (2024): Danny Paul

Motion, second, carried to accept the standing invitation from Central Baptist College for the 74th annual meeting to be held on November 2-3, 2023. The floor



was open for nominations for the annual sermon. Motion, second, carried for the man with the second-most votes to serve as the alternate speaker. Dr. Clif Johnson was elected to preach the 2023 annual sermon and Bro. Ed Stephenson will be the alternate.

President Michael Battenfield called for CBC President and trustees to the stage for the Christian Education Committee report. CBC Trustee Chairman, Jim Fink, recognized Bro. Terry Kimbrow for his 18<sup>th</sup> report as President of CBC. Motion, second, carried to approve the Christian Education Committee report. Motion, second, carried to affirm Terry Kimbrow as President of CBC. The following members were elected as CBC Trustees with term to expire in 2027: Winston “Sonny” Foster, Judy Wallace, Dustin Wisely, Adam Thomas. Pastor Wade Allen led in prayer for President Terry Kimbrow and the administration, faculty, students, and trustees of CBC.

President Michael Battenfield recognized representatives from BMAA departments to address the body: Jordan Tew, Baptist Publishing House; Donny Parish, LifeWord; Larry Barker, BMAA Missions; Philip Attebery, BMA Theological Seminary; Steve Crawley, Minister’s Resource Services; Jason Prewitt, Daniel Springs Camp.

Motion, second, carried to adjourn until 9:00 am Friday. Nathan Dodson (CBC student) read James 5:7-8 and closed the evening in prayer.

**Friday, November 4**

Andrew and Mallory Guyton opened the morning session by leading the congregation in a Praise the King medley and Andrew led in prayer. President Michael Battenfield introduced Bro. Jorge Vasquez to share a devotional from 1 Thessalonians 5:15-24.

Dr. Tom Mitchell came forward to share a reflection on the life of Bro. James Speer and lead a prayer for Mrs. Barbara and the Speer family.

Mike Book gave a final Enrollment Committee report:

Messengers: . . . . .	112
Churches by messenger: . . . . .	61
Churches by letter only: . . . . .	34
Visitors: . . . . .	15
Minute Fund: . . . . .	\$5,280.00

Motion, second, carried to accept the report.

First Vice President Tony Crocker was recognized to preside over the session. Kelly Williams was recognized for a state WMA report. Bill Thornton shared the state Brotherhood report. Eddie Sikes shared the Master’s Builders report. Motion, second, carried to accept these reports.

David McEuen was recognized to introduce Dan Carson for the BMA AR Youth Department report. Motion, second, carried to accept the report and recommendations. The following were elected to serve on the youth committee with terms expiring 2025: Hanna McClelland, John O’Connor, Jimmy Brock. Dan Carson was reelected as Director of BMA AR Youth Department and Jarrett Maxwell led in prayer for Bro. Dan Carson and the BMA AR Youth Department.

First Vice President Tony Crocker called for the Publications Committee report and recognized the chairman, Michael Hight, to introduce Jeff Herring for his report. Motion, second, carried to adopt the Publications Committee report and recom-

mendations. Motion, second, carried to reelect Jeff Herring as editor of the Baptist Trumpet. The outgoing board members were recognized for their service. Zane Clark and Derrick Bremer were elected to serve on the Publications Committee with terms expiring 2025. Bill Goodwin led in prayer for Bro. Jeff Herring and the Trumpet staff and ministry.

Second Vice President Daniel Williams was recognized to preside. Bro. David Inzer, chairman of the Missionary Committee, recognized Bro. Paul White, Director of Missions, for his annual report. Bro. Paul shared his report and gave the 8 missionaries time to speak: Michael Hight, Johnny Shew, Juan Carlos Posadas, Bryan Clay, Jake McCandless, Robbie Marcelletti, Clinton Morris, and Rueben Isturiz. Bro. Joe Owens recognized Randy Shepherd, clerk of the committee, to share the minutes and recommendations of the Missionary Committee. Motion, second, carried to approve the report and recommendations. Bro. Paul White gave the report of the Revolving Loan Fund. Motion, second, carried to accept this report. Motion, second, carried to re-elect Paul White as Executive Director of BMA AR State Missions. Motion, second, carried to elect Bryan Shepherd and Wyndell King to the Revolving Loan Fund Committee with term expiring 2025. Motion, second, carried to elect Randy Murphy and Chad Brandon to the Missions Advisory Committee with terms expiring 2025. Bro. James Crews led in prayer for Bro. White and the BMA AR Missions Department.

President Michael Battenfield resumed as presiding officer. The following were elected to serve on the Enrollment & Finance Committee with terms expiring 2025: Michael Hight and Bart Harrington; James Crews (2024) to replace Danny Paul.

Bro. Wes Hulvey presented the Recording Clerk's report for 2021-22. Motion, second, carried to approve the report.

Motion, second, carried to print 800 minutes books and make digital downloads available. Motion, second, carried to pay the recording secretaries \$1050 each.

Motion, second, carried to elect Dr. Thom South and Bill Goodwin to the Credentials Committee with terms expiring in 2025.

President Michael Battenfield opened the floor for nominees to the Nominating Committee. Motion, second, carried to elect Wade Allen, Taylor Bruce, and Carolyn Colvert with terms expiring 2025.

Pastor Wes Hulvey presented a Resolution to the BMA AR churches to stand unashamedly as pro-life and encourage BMA AR churches and Christians to actively seek ways to promote life. The resolution was passed unanimously and will be printed online and in the Baptist Trumpet.

There being no further business to come before the association, there was a motion and second to adjourn. President Michael Battenfield sounded the gavel to close the 73rd annual session. The newly elected officers were announced and will serve at the 74th annual session to be held at Central Baptist College on Nov 2-3, 2023. Bro. Michael Battenfield closed the meeting in prayer.

— *Wes Hulvey, Recording Secretary*

# Statement Of Principles Of Cooperation Of The Baptist Missionary Association Of Arkansas

## PREAMBLE

With unfeigned acceptance of the Bible as the verbally inspired Word of God, and the all-sufficient rule of faith and practice; with sincere belief in the time-honored principle of church and ministerial equality in the administration of the work of the churches of the Lord for which Christ died; and with a desire for harmonious and progressive cooperation of all Arkansas Baptists of this belief, we sincerely offer for approval of the churches the following Statement of Principles of Cooperation and Doctrinal Statement:

## ARTICLE I — NAME

The name of this cooperative work is: Baptist Missionary Association of Arkansas.

## ARTICLE II — PURPOSE

**Section 1.** The purpose of this association is to put into effect in a cooperative way, the will of the Lord delivered to His churches.

**Section 2.** In compliance with the Master's will, this association will seek to promote interest in adequate support of missionaries, in benevolence, in Christian education, in Christian principles, and to provide a medium through which the churches may cooperate in these enterprises.

## ARTICLE III — MEMBERSHIP

**Section 1.** This association is composed of regular Missionary Baptist churches which are in sympathy with its efforts in providing this medium of cooperation.

**Section 2.** By regular Missionary Baptist church is meant one which teaches the doctrines of the New Testament pertaining to the church, believes in the principles of cooperation or association as taught in the New Testament Scriptures, as set forth or defined in the Doctrinal Statement, Sections 20, and 21.

**Section 3.** The desire and willingness of any regular Missionary Baptist church to cooperate will be expressed to the messenger body of this association in writing, in which the association is informed that the said church, has in conference duly adopted this Statement of Principles of Cooperation, and is ready to work in harmony and in fellowship with other churches having adopted the same. Such a church shall be received into the fellowship of this association by vote of the messengers present, unless this church's rights to be represented is challenged, (said challenge to be in writing and signed by the challenger) on the basis of an alleged unscriptural organization or practice, following a brief response by a representative of the challenged church, the challenge shall be referred to the Credentials Committee and said church's messengers not be seated until a report from the Credentials Committee is received and acted upon by the messenger body.

**Section 4.** This association reserves the right to withdraw associational fellowship from any church which may be found out of harmony with this Statement of Principles of Cooperation, and/or Doctrinal Statement.

**Section 5.** Each church in this association is entitled to three messengers chosen from her own membership, whose qualifications are determined by the church electing them.

**Section 6.** In the event any church's right to be represented in this association is challenged, (said challenge to be in writing and signed by the challenger) on the basis of an alleged unscriptural organization or practice, the body shall refer the matter to the Credentials Committee for investigation. The messengers of the church in question shall remain seated until the investigation is completed and acted upon.

#### **ARTICLE IV — NATURE**

**Section 1.** This association, in its very nature, is a joint cooperation and fellowship of the churches composing it. The cooperation may be expressed by means of messengers, letter or contributions.

**Section 2.** Each church in this association shall have a voice in every enterprise sponsored by the association, according to the principles of work agreed upon.

#### **ARTICLE V — DOCTRINAL POSITION**

**Section 1.** This association shall ever recognize and respect the basic principles and practices of Missionary Baptists, maintaining that they were originally given by the Lord Jesus Christ through inspired writers.

**Section 2.** That whatever expression of faith and practice as may be incorporated in this Statement of Principles of Cooperation is designed only as an interpretation of the will of the Lord to be effective in His churches.

**Section 3.** This association recognizes that freedom of speech is essential to the highest achievement in its work; and as a corollary to this freedom; this association shall ever maintain the principle of separation of church and state.

#### **ARTICLE VI — POWERS**

**Section 1.** Exercising no ecclesiastical authority whatever over the churches and their ministry, this association shall ever uphold these solemn facts: (1) the powers of the association are limited to the execution of the expressed will of the churches composing it, according to the teachings of the New Testament Scriptures; (2) it will recognize the autonomy and independence of each individual church; (3) it will encourage on the part of the church and messengers, the greatest possible freedom of expression in discussing matters pertaining to its work, with emphasis placed upon pre-eminence of missions, evangelism, Christian education, benevolence, and publications in the work of the churches.

**Section 2.** This association, in its annual session, will elect such officers as are necessary for the achievement of its deliberations and work; appoint such committees as are necessary, and transact any business as may be directed by the churches composing it.

**Section 3.** All questions shall be decided by a majority vote of the messengers present, except the question of amending the Statement of Principles of Cooperation and/or Doctrinal Statement shall be decided by a two-thirds majority vote of the messengers present at any session or as otherwise provided.

#### **ARTICLE VII — OFFICERS**

**Section 1.** The officers of this association are as follows: president, first vice president and second vice president, elected annually; two recording secretaries, to be elected on a staggered basis of two years each. These officers shall assume the

duties of their respective offices at the conclusion of the annual session to which they are elected and their terms of office shall not exceed two consecutive terms.

**Section 2.** Departmental officers are as follows: an executive director of missions, an executive editor of publications; a president of Central Baptist College; and a director of the Department of Youth. These officers shall perform such duties as are incumbent upon them in their respective offices. These officers shall be elected annually.

**Section 3.** The association, immediately after it is declared in session, and after a report of the Enrollment Committee is heard, will elect its officers; said officers to be chosen by the messengers at the annual associational meeting. This does not include officers who make an annual report to the annual associational meeting. These are to be elected after their reports are made to, and received by, the messenger body.

**Section 4.** It is the policy of this association to make fuller use of laymen in all phases of its work suitable to their qualifications, and churches are urged to give due consideration to this policy.

**Section 5.** No one who is an employee of the Baptist Missionary Association of Arkansas may serve on a committee under whose supervision he may come.

**Section 6.** No committeeman may immediately succeed himself on the same standing committee. No church may be represented on the same standing committee by more than one member at a time.

#### **ARTICLE VIII — FUNDS AND PROPERTIES**

**Section 1.** All funds of this association will be raised by voluntary contributions secured solely upon the merits of the cause for which appeals for gifts may be made, and such funds may be derived from income from property that may be acquired by purchase or donation, or any gift that may be made to the association, or from the sale of any publication that may be issued.

**Section 2.** Distribution of funds will be authorized by an act of this association, or by an act of a properly authorized committee of the association, but in no event will the association, or any committee of the association, use funds in violation of the expressed will of the donors. Surplus funds for minutes and clerk hire, however, may be appropriated for other uses according to the vote of the association.

**Section 3.** All funds of this association will pass through the hands of the treasurer of the funds to which funds properly belong in the manner herein provided for. This includes money, deeds, or whatever may be entrusted to any committee to be used by said committee as directed by this association. Each department shall furnish bond sufficient for the due protection of the association and shall make full reports of all matters pertaining to the department. The financial reports shall be approved by an accredited auditor.

#### **ARTICLE IX — MISSIONARY COMMITTEE**

**Section 1.** The Missionary Committee shall consist of one (1) member from each church adopting the Statement of Principles of Cooperation and desiring to cooperate in the interests of the association. Said member is to be certified by the church to the annual associational meeting. Fifteen (15) committeemen shall constitute a quorum. Any church that designates a new committeeman as the replacement for one certified to the association may certify him to the Missionary Committee at any session of this committee.

**Section 2.** It is the duty of the Missionary Committee of this association to act between sessions in carrying out the purpose and objects of the association; to fill vacancies which may appear in the missionary staff, and to attend to all other necessary business not otherwise provided for, and to render an annual report to the association. All missionaries and the executive director of missions of this association shall be recommended by the churches where they hold membership.

**Section 3.** The Missionary Committee shall elect a sub-committee which consists of six (6) members, four (4) of whom shall constitute a quorum. Tenure on this committee shall be three years with two (2) members elected annually. This committee shall be an Advisory Committee, the duties being:

**a.** To receive applications from those who seek missionary status and to screen all applicants by a thorough investigation of their past records in spiritual, moral, ethical, financial, physical and mental areas. This committee shall make recommendations concerning personnel in accordance with their findings.

**b.** To semiannually (late winter and late summer) review the work of State Missions and State Missions fields and evaluate the work and progress being made in each area, and to recommend either continuation or termination of the support of the field, the missionary, or both.

**c.** To cooperate with the executive director of missions in seeking new locations for missionary endeavors, and to recommend to the Missionary Committee according to their findings.

**d.** To counsel with the Executive Director in all matters pertaining to policy, operation and personnel and to report its recommendations to the Missionary Committee.

## **ARTICLE X — CHRISTIAN EDUCATION COMMITTEE**

**Section 1.** The Christian Education Committee shall consist of twenty (20) members, of whom five (5) may be elected from states other than Arkansas. Eleven (11) shall constitute a quorum. Tenure on this committee shall be five years. One-fifth (4) shall be elected annually. That the nominating committee be encouraged to select at least seven BMA preachers to serve on the Board of Trustees.

**Section 2.** The Christian Education Committee shall act in its field as an executive of the association between sessions, performing all duties which may be entrusted to said committee by the association.

**Section 3.** The duty of the Christian Education Committee is to promote, between sessions of the association, any schools which may be owned by the association, to make selection of the faculty and other members of the school staff in line with the instructions and purpose of the association; to make whatever arrangements necessary for the equipment and maintenance of the educational enterprises; and to render an annual report of all monies received and disbursed and of all other work done.

**Section 4.** The Christian Education Committee is duly authorized to require each and every applicant for a position on the faculty to sign a statement that he or she is in agreement with the Statement of Principles of Cooperation and the Doctrinal Statement of this association before his or her election.

**Section 5.** This committee shall recommend to the association annually. (A) Trustees of the Perpetual Student Loan Fund; (B) Trustees of Central Baptist College Foundation. These trustees are not sub-committees of the Christian Education Committee but shall be responsible to it and submit their reports to the association through it.

## **ARTICLE XI — ENROLLMENT AND FINANCE COMMITTEE**

**Section 1.** The Enrollment and Finance Committee shall be composed of six (6) members, two (2) of whom shall constitute a quorum. Tenure on the committee shall be three (3) years with two (2) members elected annually on a staggered basis.

**Section 2.** The duties of the Enrollment and Finance Committee are: (1) To enroll the messengers and visitors at all regular or called sessions of the association, and to receive such funds as may be tendered by the churches, and any other funds as directed by the presiding officer of the association; (2) To report to the body the number of messengers enrolled, and funds collected. The first report will be given after the presiding officer announces the messengers are ready for permanent organization. A report shall be given at any time after the committee is prepared, upon request of any presiding officer or any messenger. A final report shall be given at the closing session of the association.

**Section 3.** Any time the number of votes exceeds the number of messengers enrolled, the voting shall be suspended until the irregularity is checked and corrected.

**Section 4.** In the event any irregularity in voting cannot be corrected otherwise, a roll call of the churches shall be taken and the number of messengers for each church voting shall be ascertained.

**Section 5.** The Enrollment and Finance Committee may begin functioning as soon as convenient, after arriving at the place of the annual or called session.

**Section 6.** In the event a quorum of the committee is not present at the opening of an annual or called meeting of the association, the presiding officer shall appoint the required number to serve until the regular member arrive or a new committee is duly elected.

## **ARTICLE XII — PUBLICATIONS COMMITTEE**

**Section 1.** The committee on publications shall consist of six (6) members, four (4) of whom shall constitute a quorum, one-third of said members shall be elected annually for a term of three years.

**Section 2.** The Publications Committee shall act in its field between sessions of the association, performing all duties entrusted to it by the messengers of the churches composing the Baptist Missionary Association of Arkansas.

**Section 3.** The members of the Publications Committee shall be trustees of any and all properties acquired by the association in the field of publications. The financial records of the Publications Committee shall be verified annually by an accredited auditor.

**Section 4.** The policy of any and all publications issued by this committee shall at all times reflect the high and lofty status of teachings and practices as set forth in the Statement of Principles of Cooperation of the Baptist Missionary Association of Arkansas, said policy to be established by the messengers of the churches and carried into effect by the Publications Committee.

## **ARTICLE XIII — REVOLVING LOAN FUND TRUSTEES**

**Section 1.** The Revolving Loan Fund Trustees shall number five (5), three (3) of whom shall constitute a quorum. Tenure on this committee shall be three years. Two members shall be elected in each of two years and one member shall be elected each third year.

**Section 2.** Duties: The Revolving Loan Fund Trustees shall perform all duties entrusted to them by the messengers of the churches composing this association.

#### **ARTICLE XIV — NOMINATING COMMITTEE**

**Section 1.** The Nominating Committee shall consist of nine (9) members, five (5) of whom shall constitute a quorum. Three members shall be elected annually to serve a three year term. This committee shall be elected by nominations from the floor with each member having received a majority of the votes cast.

**Section 2.** The Nominating Committee shall:

**a.** Submit to the association nominations for persons to fill all vacancies on standing committees which are not provided for by other articles of this document.

**b.** Seek to distribute membership on the several committees over the various geographic areas of the state.

**Section 3.** No person will be allowed to serve on more than one standing committee or board at the same time. This would not include the Missionary Committee which is composed of church elected representatives.

**Section 4.** Any member of any committee who has not met with his particular committee in a year's time and who has failed to notify the chairman of their committee concerning their necessary absence will be replaced at the next annual session.

#### **ARTICLE XV — MEETINGS**

**Section 1.** The annual or called session of the association shall be held by the messengers elected by the churches composing this association.

**Section 2.** The annual meetings shall be held at such time and place as the messenger body may elect, and the Missionary Committee may call an extraordinary session in case an emergency arises.

#### **ARTICLE XVI — SALARIES**

The recording secretaries will be paid for their services as the messenger body may elect, and the executive director of missions and other salaried employees will be paid such salaries as are commensurate with their duty. (For the sake of current information a list of positions — all salaried employees elected by the association — and respective salaries, allowances, travel expenses, and fringe benefits shall be placed in each annual minutes.)

#### **ARTICLE XVII — AMENDMENTS**

**Section 1.** The Statement of Principles of Cooperation and/or Doctrinal Statements may be amended by a two-thirds majority vote of the messengers present at any regular session of the association. When an amendment is desired, it shall be offered in writing in a regular day, its adoption moved, seconded and freely discussed, then lie over until a subsequent session when the vote shall be taken without further discussion.

**Section 2.** In case the question of amending this Statement of Principles of Cooperation and/or Doctrinal Statement is referred to the churches composing this association, and the churches send their vote either by letter or by instructed messengers, and a majority of the churches thus reporting express a desire for the amendment, the amendment shall pass. No particular form shall be required for churches voting by letter.



## **ARTICLE XVIII — CREDENTIALS COMMITTEE**

**Section 1.** The Credentials Committee shall consist of six (6) members, four (4) of whom shall constitute a quorum, one-third of said members shall be elected annually for a term of three years.

**Section 2.** The Credentials Committee shall thoroughly investigate all challenges properly brought against cooperating or petitionary churches following said challenge and report its findings to the association, with its recommendations concerning the reception, retention, or rejection of church challenged.

**Section 3.** All expenses incurred by the committee, including travel expenses, shall be paid out of the minute fund, the mileage being computed at the same rate paid the Standing Missionary Committee.

## **ARTICLE XIX — YOUTH COMMITTEE**

**Section 1.** The Youth Committee shall consist of nine (9) members, six (6) of whom shall constitute a quorum. One third of said members shall be elected annually for a term of three (3) years.

**Section 2.** The Youth Committee shall act in its field between sessions of the association, performing all duties entrusted to it by the messengers of the churches composing the Baptist Missionary Association of Arkansas.

**Section 3.** The duties of the Youth Committee shall be to act in counsel with the director of the Department of Youth in matters that concern this department; to bring before the association recommendations which they feel are in the best interest of the work of youth; to hold retreats, seminars and statewide meetings as deemed desirable and practical.

# **Doctrinal Statement**

## **I. GOD**

There is one living and true God, the creator of the universe (Exod. 15:11; Isa. 45:11; Jer. 27:5). He is revealed in the unity of the Godhead as God the Father, God the Son, and God the Holy Spirit, who are equal in every divine perfection (Exod. 15:11; Matt. 28:19; II Cor. 13:14).

A. God the Father is the supreme ruler of the universe. He providentially directs the affairs of history according to the purposes of His grace (Genesis 1; Psa. 19:1; Psa. 104; Heb. 1:1-3).

B. God the Son is the Savior of the world. Born of the virgin Mary (Matt. 1:18; Luke 1:26-35), He declared His deity among men (John 1:14, 18; Matt. 9:6), died on the cross as the only sacrifice for sin (Phil 2:6-11), arose bodily from the grave (Luke 24:6, 7, 24-26; I Cor. 15:3-6), and ascended back to the Father (Acts 1:9-11; Mark 16:19). He is at the right hand of the Father, interceding for believers (Rom. 8:34; Heb. 7:25) until He returns to rapture them from the world (Acts 1:11; I Thess. 4:16-18).

C. God the Holy Spirit is the manifest presence of deity. He convicts of sin (John 16:8-11), teaches spiritual truths according to the written Word (John 16:12-15), permanently indwells believers (Acts 5:32; John 14:16-17, 20, 23), and confers on every believer at conversion the ability to render effective spiritual service (I Peter 4:10, 11).

## **II. THE SCRIPTURES**

A. The Scriptures are God's inerrant revelation, complete in the Old and New Testaments, written by divinely inspired men as they were moved by the Holy Spirit (II Tim. 3:16; II Peter 1:21). Those men wrote not in words of human wisdom but in words taught by the Holy Spirit (I Cor. 2:13).

B. The Scriptures provide the standard for the believer's faith and practice (II Tim. 3:16-17), reveal the principles by which God will judge all (Heb. 4:12; John 12:48), and express the true basis of Christian fellowship (Gal. 1:8, 9; II John 9-11).

## **III. CREATION**

A. The World — God created all things for His own pleasure and glory, as revealed in the biblical account of creation (Genesis 1; Rev. 4:11; John 1:2, 3; Col. 1:16).

B. The Angels — God created an innumerable host of spirit beings called angels. Holy angels worship God and execute His will; while fallen angels serve Satan, seeking to hinder God's purposes (Col. 1:16; Luke 20:35-36; Matt. 22:29-30; Psa. 103:20; Jude 6).

C. Man — God created man in His own image. As the crowning work of creation, every person is of dignity and worth and merits the respect of all other persons (Psalms 8; Gen. 1:27; 2:7; Matt. 10:28-31).

## **IV. SATAN**

Satan is a person rather than a personification of evil (John 8:44), and he with his demons opposes all that is true and godly by blinding the world to the gospel (II Cor. 4:3-4), tempting saints to do evil (Eph. 6:11; I Peter 5:8), and warring against the Son of God (Gen. 3:15; Rev. 20:1-10).

## **V. DEPRAVITY**

Although man was created in the image of God (Gen. 1:26; 2:17), he fell through sin and that image was marred (Rom. 5:12; James 3:9). In his unregenerate state, he is void of spiritual life, is under the influence of the devil, and lacks any power to save himself (Eph. 2:1-3; John 1:13). The sin nature has been transmitted to every member of the human race, the man Jesus Christ alone being excepted (Rom. 3:23; I Peter 2:22). Because of the sin nature, man possesses no divine life and is essentially and unchangeably depraved apart from divine grace (Rom. 3:10-19; Jer. 17:9).

## **VI. SALVATION**

A. The Meaning of Salvation — Salvation is the gracious work of God whereby He delivers undeserving sinners from sin and its results (Matt. 1:21; Eph. 2:8-9). In justification He declares righteous all who put faith in Christ as Savior (Rom. 3:20-22), giving them freedom from condemnation, peace with God, and full assurance of future glorification (Rom. 3:24-26).

B. The Way of Salvation — Salvation is based wholly on the grace of God apart from works (Titus 3:5; Eph. 2:9). Anyone who will exercise repentance toward God and faith in the Lord Jesus Christ will be saved (Acts 16:30-32; Luke 24:47; Rom. 10:17).

C. The Provision of Salvation — Christ died for the sins of the whole world (John 1:29; 3:16; I John 2:1-2). Through His blood, atonement is made without respect of

persons (I Tim. 2:4-6). All sinners can be saved by this gracious provision (Heb. 2:9; John 3:18).

D. The Purpose of Salvation — Election is the sovereign act of God by which He bestows His mercy of salvation upon all whom He has chosen in Jesus Christ before the foundation of the world, according to His foreknowledge (Eph. 1:3-5; I Peter 1:1-2). It is consistent with God's sovereignty and man's free agency (Eph. 1:11-14). Election necessitates the preaching of the gospel to every creature, the convicting of sinners by the Holy Spirit, and the belief of the truth by each repenting sinner (Matt. 28:18-20; Mark 16:15). Within our finite limits of understanding, sinners are free to accept or reject God's offered mercy (John 1:11-12).

## **VII. SANCTIFICATION**

All believers are set apart unto God (Heb. 10:12-14) at the time of their regeneration (I Cor. 6:11). They should grow in grace (II Peter 1:5-8) by allowing the Holy Spirit to apply God's Word to their lives (I Peter 2:2), conforming them to the principles of divine righteousness (Rom. 12:1, 2; I Thess. 4:3-7) and making them partakers of the holiness of God (II Cor. 7:1; I Peter 1:15-16).

## **VIII. SECURITY**

All believers are eternally secure in Jesus Christ (John 10:24-30; Rom. 8:35-39). They are born again (John 3:3-5; I John 5:1; I Peter 1:23), made new creatures in Christ (II Cor. 5:17; II Peter 1:4), and indwelt by the Holy Spirit (Rom. 8:9; I John 4:4), assuring their perseverance in good works (Eph. 2:10). A special providence watches over them (Rom. 8:28; I Cor. 10:13), and they are kept by the power of God (Phil. 1:6; 2:12-13; I Peter 1:3-5; Heb. 13:5).

## **IX. CHURCH**

A. The Nature of the Church — A New Testament church is a local congregation (Acts 16:5; I Cor. 4:17) of baptized believers in Jesus Christ (Acts 2:41) who are united by covenant in belief of what God has revealed and in obedience to what He has commanded (Acts 2:41-42).

B. The Autonomy of the Church — She acknowledges Jesus as her only Head (Eph. 5:23; Col. 1:18) and the Holy Bible as her only rule of faith and practice (Isa. 8:20; II Tim. 3:16, 17), governing herself by democratic principles (Acts 6:1-6; I Cor. 5:1-5) under the oversight of her pastors (Acts 20:28; Heb. 13:7, 17, 24).

C. The Perpetuity of the Church — Instituted by Jesus during His personal ministry on earth (Matt. 16:18; Mark 3:13-19; John 1:35-51), true churches have continued to the present and will continue until Jesus returns (Matt. 16:18; 28:20).

D. The Ordinances of the Church — Her two ordinances are baptism and the Lord's Supper. Baptism is the immersion in water of a believer as a confession of his faith in Jesus Christ (Matt. 28:19; Rom. 6:4) and is prerequisite to church membership and participation in the Lord's Supper (Acts 2:41-42). The Lord's Supper is the sacred sharing of the bread of communion and the cup of blessing by the assembled church (Acts 20:7) as a memorial to the crucified body and shed blood of Jesus Christ (Luke 22:19-20; I Cor. 11:23-26). Both ordinances must be administered by the authority of a New Testament church (Matt. 28:18-20; I Cor. 11:23-26).

E. The Officers of the Church — Pastors and deacons are the permanent officers divinely ordained in a New Testament church (Phil. 1:1). Each church may select

men of her choice to fill those offices under the leading of the Holy Spirit (Acts 6:1-6; 20:17, 18) according to the divinely given qualifications (I Tim. 3:1-13).

Pastors (elders, bishops) are authorized to oversee and teach the churches under the Lordship of Jesus Christ (Acts 20:28; Heb. 13:7, 17, 24; I Peter 5:1-4). Each church is responsible to follow them as they follow Christ (I Cor. 11:1; I Thess. 1:6; Heb. 13:17) and to provide a livelihood for them that they might fulfill their ministries (I Tim. 5:17-18; Phil. 4:15-18). Pastors are equal in the service of God (Matt. 23:8-12).

Deacons (ministers, servants) are servants of the churches and assistants to the pastors, particularly in benevolent ministries. Each church may select her own deacons according to her needs, and no church is bound by the act of another church in that selection (Acts 6:1-6).

F. The Ministry of the Church — Her mission is evangelizing sinners by preaching the gospel (Matt. 28:19; Luke 24:45-47), baptizing those who believe (Acts 2:41; 8:12; 35-38), and maturing them by instruction (Matt. 28:20; Acts 2:42) and discipline (Matt. 18:17, 18; I Cor. 5:1-5).

G. The Fellowship of the Church — She is free to associate with true churches in furthering the faith (II Cor. 11:8; Phil. 4:10, 15-16) but is responsible to keep herself from those who hold doctrines or practices contrary to Holy Scripture (Gal. 1:8-9; I John 2:19). In association with other churches, each church is equal and is the sole judge of the measure and method of her cooperation (Matt. 20:25-28). In all matters of polity and practice, the will of each church is final (Matt. 18:18).

## **X. CIVIL AUTHORITY**

Human government was instituted by God to protect the innocent and punish the guilty. It is separate from the church, though both church and state exercise complementary ministries for the benefit of society (Matt. 22:21).

Christians should submit to the authority of the government under which they live, obeying all laws which do not contradict the laws of God, respecting officers of government, paying taxes, rendering military service, and praying for the welfare of the nation and its leaders (Rom. 13:1-7; I Peter 2:13, 17; I Tim. 2:1-2). They should vote, hold office, and exercise influence to direct the nation after the principles of Holy Scripture.

Civil authority is not to interfere in matters of conscience or disturb the institutions of religion (Acts 4:18-20), but it should preserve for every citizen the free exercise of his religious convictions.

Churches should receive no subsidy from the government, but they should be exempt from taxation on property and money used for the common good through worship, education, or benevolence.

## **XI. LAST THINGS**

A. Return — Our risen Lord will return personally in bodily form to receive His redeemed unto Himself. His return is imminent (I Thess. 4:13-17; Rev. 22:20).

B. Resurrections — After Jesus returns, all of the dead will be raised bodily, each in his own order: the righteous dead in “the resurrection of life” and the wicked dead in “the resurrection of damnation” (John 5:24-29; I Cor. 15:20-28).

C. Judgements — Prior to the eternal state, God will judge everyone to confer rewards or to consign to punishment (Matt. 25:31-46; II Cor. 5:10; Rev. 20:11-15).

D. Eternal States

Heaven is the eternal home of the redeemed (John 14:1-3) who, in their glorified

bodies (I Cor. 15:51-58), will live in the presence of God forever (I Thess. 4:17) in ultimate blessing (Revelations 21-22).

Hell is the place of eternal punishment and suffering (Luke 16:19-31) for the devil, his angels (Matt. 25:41), and the unredeemed (Rev. 20:10-15).

#### **ADDENDUM:**

Note: The following statements are not to be binding upon the churches already affiliated with this association, or to require adoption by churches petitioning this body for privilege of cooperation, or to be a test of fellowship between brethren or churches. However, they do express the preponderance of opinion among the churches of the Baptist Missionary Association of America.

1. We believe in the premillennial return of Christ to earth, after which He shall reign in peace upon the earth for a thousand years (Rev. 20:4-6).

2. We believe the Scriptures to teach two resurrections: the first of the righteous at Christ's coming; the second of the wicked at the close of the thousand-year reign (I Thess. 4:13-17; Rev. 20:6; 12-15).

We endorse the New Hampshire Confession of Faith as a representative compendium of what Baptists have historically believed through the centuries. This confession was consulted and provided a pattern and guide for the formulation of these doctrinal statements. As there are several versions and editions, we refer particularly to the edition in J.E. Cobb's **Church Manual**, third edition, published by the Baptist Publications Committee of Little Rock, Ark.

# Christian Education Committee Report

## CBC Board of Trustees Minutes

October 16, 2021

**Board members present:** Jimmy Elrod (Chair), Kellie Harper (Assistant Secretary), Ali Chambers, Zane Clark, Cole Crossland, Jim Fink, Sonny Foster, Sandy Lambright, David Pickard, Kristy Roberts, Lisa Speer, Randy Stimach, Bobby Stoner.

**Board members absent:** Michele Corder (Secretary), Doug Brewer, Preston Burton, Clif Johnson, Jennifer Weaver.

**CBC leadership present:** President Terry Kimbrow, Vice President for Academic Affairs Gary McAllister; Vice President Enrollment Management Ryan Johnson, Vice President for Finance Paul Cherry, Faculty Council Moderator Blake Duffield, and Assessment Chair Rachel Whittingham.

1. **Scripture Reading and Prayer** – Bro. Zane Clark read from a variety of Psalms regarding the theme of God’s mercies, and voiced the opening prayer.
2. **President’s Report** – Bro. Terry Kimbrow gave an overview that included Annual Giving Updates, CBC Day, Scholarship Gala 2022, Homecoming/70<sup>th</sup> Anniversary Celebration, Giving Tuesday, and Property Acquisition.
3. **Approval of Minutes from Previous Meeting** – There was a motion and second to approve the previous minutes. The motion carried.
4. **Approval of Existing Mission Statement** – There was a motion and second to approve the existing Mission Statement. The motion carried.
5. **Old Business** – There was no old business.
6. **New Business** –

### A. Vice President Reports and Committee Recommendations:

- 1) Vice President for Academic Affairs – Dr. Gary McAllister reported on the quality of instruction at CBC.
- 2) Academic Committee Minutes and Recommendations – Committee Secretary Lisa Speer presented the following recommendations:
  - Approval of the following course revisions: *Beginning Piano I & II, Ear Training III, Ear Training IV/Form & Analysis, Theory III Harmony, Theory IV, Music History II,*
  - Approval of the following new courses: *Music History III, Basic Technology Skills for Music Educators, Special Methods in Brass Pedagogy, Special Methods in Woodwind Pedagogy, Special Methods in Strings Pedagogy, Special Methods in Brass Pedagogy, Special Methods in Vocal Pedagogy, Special Methods in Percussion Pedagogy, Special Methods in Elementary Instruments, Special Methods in Secondary Instruments, Choral Pedagogy, Marching Band Techniques, Music Literature & Arranging, Teaching Elementary Music, Teaching Secondary Vocal & Instrumental Music, Clinical Internship in Vocal and Instrumental Music Education K-12, Clinical Internship in Vocal and Instrumental Music Education K-12,*
  - Approval of the following degree revisions: *BA Music, BS Worship Arts,*
  - Approval of the following new degrees: *BME-Vocal Music, BME-Instrumental Music,*
  - Approval of the following new minor: *Kinesiology.*

There was a motion and second to approve all the recommendations. The motion carried.

- 3) Faculty Council Report – Faculty Council Moderator Dr. Blake Duffield presented a report on behalf of the faculty.
- 4) Advancement Committee Minutes and Recommendation – Committee Chair Bro. Zane Clark presented a recommendation for the demolition of three CBC-owned houses located at 346 Ash Street, 330 Center Street, and 1515 South Boulevard, for a total cost of \$24,221, with work to be performed by Arkansas Construction & Excavation of Greenbrier. There was a motion and second to approve. The motion carried.
- 5) Vice President for Enrollment Management – Mr. Ryan Johnson presented an enrollment report.
- 6) Vice President for Finance – Mr. Paul Cherry presented a financial report.
- 7) Finance Committee Minutes and Recommendations – Committee Chair Jim Fink presented the following recommendations:
  - Approval of 2020-21 Fiscal Year Audit Report
  - Approval of the July-August 2021 Operating Results
  - Approval of the 2022 Minister Housing Allowance Designations: Terry Kimbrow \$45,000, Virgil Porter \$30,000, Joel Slayton, \$25,000, and Duffy Guyton \$13,100.

There was a motion and second to approve the recommendations. The motion carried.

**B. Strategic Planning Report** – Assessment and Planning Committee (APC) Chair Rachel Whittingham and Faculty Council Moderator and APC member Dr. Blake Duffield presented a strategic planning report.

**C. Election of 2022 Board Officers** – The following officers were elected:

- Chairman: Jim Fink
- Vice Chairman: Bobby Stoner
- Secretary: Kellie Harper
- Assistant Secretary: Michele Corder

**7. Call for Executive Session**

- 8. Recognition of Retiring Board Members** – Bro. Terry recognized the outgoing members whose terms are expiring 2021: Doug Brewer, Jimmy Elrod, Sonny Foster, and Sandy Lambright.

The meeting was adjourned with prayer.

— *Respectfully submitted, Kellie Harper, Assistant Secretary, Board of Trustees*

### **March 5, 2022**

**Board members present:** Jim Fink (Chair), Bobby Stoner (Vice Chair), Kellie Harper (Secretary), Michele Corder (Assistant Secretary), Ali Chambers, Zane Clark, Lincoln Dial, Jake McCandless, Kristy Roberts, P. J. Noland, David Pickard, Kirk Shelton, Lisa Speer, Randy Stimach, David Watkins.

**Board members absent:** Preston Burton, Cole Crossland, Clif Johnson, Jenny Lindsey, Jennifer Weaver.

**CBC leadership present:** President Terry Kimbrow, Vice President for Academic Affairs Gary McAllister, Vice President for Enrollment Management Ryan Johnson, Vice President for Finance Paul Cherry, Associate Vice President for Students Services Chris Mitchell, Faculty Council Moderator Blake Duffield.

1. **Scripture Reading and Prayer** – Chairman Jim Fink gave his testimony and read from a variety of scriptures regarding the theme of God’s faithful presence throughout one’s life. Bro. Kirk Shelton voiced the opening prayer.
2. **President’s Report** – Bro. Terry Kimbrow gave an overview that included annual giving updates, video spots being provided by the local Chamber of Commerce, the re-emergence of the Equality Act, CCCU, Scholarship Gala 2022, and the potential property lease for athletic complex.
3. **Previous Minutes** – Minutes from the previous meeting were read and approved.
4. **Old Business** – None
5. **New Business** –

**A. Vice President Reports and Committee Recommendations**

- 1) Vice President for Academic Affairs Gary McAllister reported on the IPED data report.
- 2) Academic Committee Minutes and Recommendations – No meeting, minutes, or recommendations.
- 3) Faculty Council Report – Faculty Council Moderator Dr. Blake Duffield
- 4) Associate Vice President for Student Services Chris Mitchell reported on the health clinic, licensed counselors for students, dining services, spiritual life, housing, safety, and security.
- 5) Advancement Committee Minutes and Recommendations – Committee Secretary reported on Enrollment and Housing, Public Relations, Property Acquisition, Scholarship Gala, 70<sup>th</sup> Anniversary Celebration, and recommended approval of the Handbook for Concurrent Students. There was a motion to approve and second. Motion carried.
- 6) Vice President for Enrollment Management Ryan Johnson reported on new tutoring options and current enrollment numbers.
- 7) Vice President for Finance Paul Cherry reported on the 2022 YTD Revenues and Expenses recommendation. There was a motion to approve and second. Motion carried.

**6. Call for Executive Session**

**7. Closing Comments from President Kimbrow**

— *Respectfully submitted, Kellie Harper, Secretary, Board of Trustees*

**June 25, 2022**

**Board members present:** Jim Fink (Chair), Bobby Stoner (Vice Chair), Kellie Harper (Secretary), Ali Chambers, Cole Crossland, Lincoln Dial, Jenny Lindsey, Jake McCandless (Zoom), Kirk Shelton, Lisa Speer, David Watkins (Zoom), Jenny Weaver. **Board members absent:** Preston Burton, Zane Clark, Michele Corder, Clif Johnson, David Pickard, Randy Stimach, Kristy Roberts.

**CBC leadership present:** President Terry Kimbrow, Vice President for Academic Affairs Gary McAllister, Vice President for Enrollment Management Ryan Johnson, Vice President for Finance Paul Cherry, Associate Vice President for Students Services Chris Mitchell, Faculty Council Moderator Blake Duffield, and for her presentation only, Assessment and Planning Committee Chair Rachel Whittington.

1. **Scripture Reading and Prayer** – David Watkins brought the meeting to order with an introductory prayer prior to board member Lincoln Dial giving his testimony of salvation and yielding to the Lord’s will in his life. Board Chair



Jim Fink then voiced the opening prayer.

2. **President's Report** – Bro. Terry Kimbrow gave an overview that included annual giving updates, the re-emergence of the Equality Act through the 50th anniversary of Title IX, the Fairness for All Act proposed by the CCCU, the recent Cyber Attack handled by the FBI, CBC Day planned for 9/11/22, the 70th anniversary celebration scheduled for 9/15/22, and the delay of the potential property lease for the athletic complex.
3. **Previous Minutes** – Minutes from the previous meeting were read and approved.
4. **Old Business** – None
5. **New Business – Vice President Reports and Committee Recommendations**
  - A. Vice President for Academic Affairs Gary McAllister reported on the HLC updated report, including a letter from the HLC headquarters commending CBC for its thorough responses to the six points recommended for fortification during their last visit to campus.
  - B. Academic Committee Minutes and Recommendations – The Academic Committee elected P.J. Noland as Chair and Lisa Speer as Secretary during its meeting, and four proposed agenda items were approved by the board. Those recommendations included adding a minor in Psychology to the school's offerings, adding courses to ensure certification in the state of Arkansas for our coaching graduates, and offering additional psychology courses.
  - C. Faculty Council Report – Faculty Council Moderator Dr. Blake Duffield spoke at length about the many meetings of educators on campus, including a faculty Bible study, a faculty member from Ukraine sharing her heart during the attack on her country by Russia, and an Easter egg hunt provided for the students by the faculty and staff.
  - D. Associate Vice President for Student Services Chris Mitchell reported on the Meet the Mustangs event with 316 attendees, Connect Days, Spring Fling, Hall Wars, safety improvements on campus, and that Housing numbers are on track for having the largest number of students in CBC Housing this fall.
  - E. Advancement Committee Minutes and Recommendations – Committee Secretary reported on Enrollment and Housing, updates in the 2023-2024 Housing Application and Contract, Traditional, PACE & Online Student Athlete Handbook updates, as well as updates to the Guidelines for Facilities Use, and College Facilities & Events policies. All committee recommendations were approved by the board.
  - F. Vice President for Enrollment Management Ryan Johnson reported on current enrollment numbers and the challenges that losing five weeks of recruitment time during the cyber-attack has afforded.
  - G. Vice President for Finance Paul Cherry reported on revenues and expenditures, including those incurred during the cyber-attack. The finance committee recommendations concerning proposed tuition & fees/room and board and the current budget were approved by the board.
  - H. Assessment & Planning Committee Chair Rachel Whittington shared a report, detailing meetings of the faculty and staff regarding creating an even more positive culture for themselves as employees of CBC through increased faculty/staff interactions outside of work, relationship building,

encouragement, and more thoughtful communication between themselves and administration. Concisely, the faculty and staff will continue to bring any ideas for faculty/staff improvement to the Academic Learning Committee, which will in turn bring it to the CBC administration.

**6. Call for Executive Session**

**7. Closing Comments from President Kimbrow**

— *Respectfully submitted, Kellie Harper, Secretary, Board of Trustees*

**August 19, 2022**

The CBC Board of Trustees convened on Friday, August 19, 2022 at 1:00 p.m. via Zoom to hear a recommendation from President Terry Kimbrow. Ryan Johnson had submitted his resignation as Vice President for Enrollment Management (VPEM). His last day is scheduled for September 15, 2022. Page #27 of the Board Policy Handbook states, “The President shall submit to the Board of Trustees all recommendations for hiring or appointment of full-time administrators. Hiring or appointment of full-time administrators between regular Board meetings may take place via conference call or email with the Board.”

In the absence of the Chair and Vice Chair, the Board, by consensus, allowed President Kimbrow to lead the meeting. He fielded questions from the Board about the candidate, Brooks Walthall, after which Brooks joined the Zoom meeting. President Kimbrow asked Brooks to give his testimony of salvation, including the journey that led him to that point. With all questions and concerns satisfied, Brooks left the Zoom and the Board voted on the following recommendation:

**President’s Recommendation to the CBC Board of Trustees:**

I am recommending Brooks Walthall to fill the position of Vice President for Enrollment Management.

Ali Chambers made a motion to accept the recommendation; David Watkins seconded. The motion passed unanimously. Attending and voting: Jennifer Weaver, Lincoln Dial, Ali Chambers, Michelle Corder, Kirk Shelton, Cole Crossman, Jake McCandless, Zane Clark, David Watkins, David Pickard, Kellie Harper (e-mailed vote before meeting), Jim Fink, Chair (by follow-up call), Lisa Speer (by follow-up email).

— *Respectfully submitted, Kellie Harper, Secretary, Board of Trustees*

2022 Annual Report  
**Central Baptist College**  
Terry Kimbrow, President

**The Central Baptist College Mission Statement:**

*“Central Baptist College is committed to transforming lives through education that integrates Christian faith and academic excellence in a Christ-centered environment.”*

As believers, we are comforted by God’s powerful truth in Ephesians 3:20 that God **“is able to do exceedingly abundantly above all that we ask or think, according to the power that works in us.”** As we celebrate our 70<sup>th</sup> anniversary, this monumental milestone reflects God’s goodness that has been affirmed through His churches since the first classes convened on the campus on September 15, 1952. Thank you for your

consistent support of the ministry of Central Baptist College! We praise God for your prayers and generosity each year because they are the foundation for what God does in the lives of our students, faculty, and staff. You are making a difference — you are contributing to the “transformation of lives” through the Gospel of Christ to all who encounter Central Baptist College. We believe that all truth comes from God, and we share this Christ-centered worldview unashamedly. This worldview sees God as the source of truth for all disciplines, be it mathematics, science, history, or any other subject. Therefore, the student receives a deeper, more thorough education when the professor is not limited by mandates prohibiting discussions of faith.

### **Seventieth Anniversary**

We commemorated our 70<sup>th</sup> Anniversary on September 15, 2022 with a campus-wide celebration. Many of you were able to join us. We kicked off the day at 11:00 am with a complementary catered catfish and chicken buffet under two big tents in front of the Story Library. Over three hundred community leaders, pastors, employees, and friends of CBC gathered in the beautiful weather before moving into the Story Library for a program. The lunch event was capped by the unveiling of a huge anniversary cake, complete with sparklers, prepared by Chef Don Bingham. The new Mustang mascot made a surprise grand entrance. Later in the evening, students, employees, and fans gathered for “Meet the Mustangs,” an annual event to highlight each player, from all sixteen athletic teams.

### **Mustang Athletics**

Central Baptist College competes in sixteen different sports in the National Association of Intercollegiate Athletes (NAIA) and American Midwest Conference (AMC). The Athletic Department connects many non-Christian student-athletes with many who are from other countries to the Gospel every year and fosters a sense of Mustang pride. By joining the Mustang Club, the athletic department booster club, you support the effort of transforming lives through spiritual, academic, and athletic excellence. Join the Mustang Club and following the Mustangs on social media or text and e-mail alerts at [cbcmustangs.com](http://cbcmustangs.com).

### **CBC Day in the Churches**

The College’s special emphasis day “CBC Day” began on September 11, 2022. CBC Day contributions go directly into the CBC Annual Fund that supports, among many other things, the ministry grant, academic and performance scholarships, spiritual life programs, and the development of new academic programs. If your church has participated or is scheduled to participate, we thank you! We are humbly asking you to set aside a Sunday this fall or in the spring, to devote a specific part of the morning worship service to a special called time of prayer. We are available to share on a Sunday night or during a mid-week service, as well. We gladly welcome invitations to participate at ministerial events and BMA of AR events such as WMA and Brotherhood meetings. For more information contact Director of Church Relations Bro. Duffy Guyton at [dguyton@cbc.edu](mailto:dguyton@cbc.edu) or 501-269-6784 or go to [www.cbc.edu/alumnifriends/cbcday](http://www.cbc.edu/alumnifriends/cbcday).

### **Mustang in the Making Legacy Program**

We have a strong desire to collaborate with alumni and friends of the college to help celebrate their children or grandchildren’s milestone birthdays until they

graduate high school. This is a great way to introduce them to CBC and show them a little extra attention as they grow up. To learn more or to sign up, visit [cbc.edu/mustangsinthemaking](http://cbc.edu/mustangsinthemaking) or contact Jessica Faulkner at [jfaulkner@cbc.edu](mailto:jfaulkner@cbc.edu) or (501) 205-8800.

### **Prospective Students**

In addition to your crucial financial support, we also need your students. Central Baptist College was founded seventy years ago to serve primarily the BMA of Arkansas. We strive to offer academic excellence blended with Christian faith to both traditional and nontraditional students in your churches. However, we can't recruit them if we don't know who they are. Please consider sending us prospective college student lists or providing a point of contact that will help our admissions team develop relationships with your students. You can also encourage your students to visit [cbc.edu/visit](http://cbc.edu/visit) to schedule a personal campus visit experience.

### **Be a Mustang Ambassador**

You can also be a volunteer recruiter as a "Mustang Ambassador." Mustang Ambassadors are helping the college create a network of alumni and friends to help tell CBC's story. Sign up at [cbc.edu/ambassador](http://cbc.edu/ambassador) or contact Mary Catherine Harvison at [mharvison@cbc.edu](mailto:mharvison@cbc.edu) or call (501) 205-8889. In addition to the Mustang Ambassador Program, you can request a CBC Admissions Department representative to visit your church or youth event by emailing [admissions@cbc.edu](mailto:admissions@cbc.edu) or call (501) 329-6873. You can also refer a student to our admissions team online at [www.cbc.edu/referral](http://www.cbc.edu/referral) and we will contact the referred student.

### **Our Greatest Need Right Now**

We are asking you all to fervently pray for CBC. In late January 2022, CBC was hit by a cyber-attack. Even though security protocols were in place, our computer network was hacked by an unknown entity. The Cyber Security Team at the Little Rock FBI Field Office was contacted immediately, and the CBC Information Technology (IT) personnel remained in contact with them. Within a matter of hours, CBC contracted with an information technology solutions company to form an Incident Response Team (IRT) to preserve and protect data that had not been accessed, to determine what data may have been stolen, and to restore data that may have been encrypted. CBC administration was in contact with the insurance company to review coverage for such an incident. The attorney for the insurance company was consulted on a regular basis with the IRT and the CBC administration, plus an attorney assumed oversight of all messaging to students and employees, meeting via phone call daily with the CBC President and Vice President for Finance. At the advice of the attorney, CBC also contracted with an experienced and proven cyber negotiation company to deal directly with the hackers. Their job was to negotiate with the hackers to determine what data they had in their possession, gather proof of such data, and delay any further data leaks/attacks while the IRT and CBC Team worked around the clock to recover and restore all data. Over the next 5 weeks, their entire network would remain inaccessible to faculty, staff, and students while the IRT helped CBC strengthen and fortify the network to prevent any such future incidents. During this time, all instruction (teaching of classes) was done online via Zoom technology and continued without significant interruption. No ransom was paid to the hackers thanks

to the swift response by CBC’s administration and IT department and the work of the FBI, IRT and Brotherhood Mutual Insurance. It took five weeks, but all data was recovered, and the network restored in subsequent weeks with critical systems brought online first.

The cyber incident brought all activities to a halt for 5 weeks. Valuable time was lost in recruiting of new students, both in the PACE, Online, and Traditional programs, resulting in a significant loss of revenue for the 2022/2023 fiscal year. The loss of revenue, initially estimated at \$450,000, may reach \$1 million now that final enrollment numbers are in.

The College is calling on the churches of the BMA of Arkansas, the owners of CBC, to assist them in this most challenging time. We are confident that with all of the precautions and upgrades to the system, this devastation will not occur again. God’s Word edifies us in 2 Corinthians 9:15, *“thanks be to God for His inexpressible gift.”* We must rest in knowing that the Heavenly Father’s grace, mercy, and provisions are indescribable and beyond description. However, we need you now more than ever. I am boldly calling on the churches of the BMAA, alumni, and friends of CBC to give generously, and in some cases give sacrificially. We have a critical and emergent financial need brought on by these evil players. If ever there is a personification of John 10:10, this is it: “The thief comes only to steal and kill and destroy.” They operate with a single goal and that is to extort money and bring harm to institutions like Central Baptist College. If you will agree to help with this need, mark your special offering “cyber.” Thank you for praying and providing for CBC in this most needed time!

Thank you again for your prayers and financial support for Central Baptist College. We love our churches of the BMA of AR. We cannot carry out our mission without you.

**Annual Statistical Report**  
**September 1, 2021 to August 31, 2022**  
**Contributions from churches and individual**  
**contributions credited to churches**

	<b>Annual Fund</b>
Amity, Doniphan, MO	\$420.00
Antioch West, Magnolia, AR	\$1,200.00
Antioch, Conway, AR	\$241,946.08
Antioch, McGehee, AR	\$523.32
Antioch, Nashville, AR	\$2,600.00
Bald Knob, Plumerville, AR	\$325.00
Banks, Banks, AR	\$120.00
Beech Street, Crossett, AR	\$867.56
Berean, NLR, AR	\$391.00
Bethany, Jonesboro, AR	\$5,260.42
Bethel #1, Rison, AR	\$1,000.00
Bethel, Forrest City, AR	\$640.62
Bethel, Fulton, MS	\$3,265.00
Bethel, Lonedell, MO	\$2,349.00

	<b>Annual Fund</b>
Bethel, Sikeston, MO	\$250.00
Bethlehem, Greenbrier, AR	\$13,325.59
Big Creek Valley, Jonesboro, AR	\$420.00
Blanchard Spgs, Junction City, AR	\$2,078.00
Bluff Springs, Rosston, AR	\$240.00
Bodcaw #2, Rosston, AR	\$300.00
Bradford, Bradford, AR	\$1,908.35
Bridge, Mountain Home, AR	\$3,875.00
Brister, Emerson, AR	\$1,200.00
Calvary, Conway, AR	\$1,830.00
Calvary, Fayetteville, AR	\$6,971.00
Calvary, Heber Springs, AR	\$1,568.62
Calvary, Laverne, CA	\$1,500.00
Calvary, Manila, AR	\$550.00
Calvary, Marvell, AR	\$2,051.28
Calvary, Morrilton, AR	\$2,760.71
Calvary, Vidalia, LA	\$951.15
Calvary, White Hall, AR	\$3,650.00
Celebration, Haskell, AR	\$2,450.00
Center Grove, Cord, AR	\$1,100.00
Central, Ashdown, AR	\$3,778.32
Central, Conway, AR	\$62,261.12
Central, Hughes, AR	\$873.00
Central, Prescott, AR	\$1,200.00
Central, Texarkana, AR	\$135.00
Central, Trumann, AR	\$1,145.65
Charity, Ward, AR	\$3,084.44
Chenal Valley, Little Rock, AR	\$800.00
Cherrywood, Sherwood, AR	\$600.00
Church at Willow Beach, NLR, AR	\$1,108.00
Collective, Bryant AR	\$10,703.00
College View, Magnolia, AR	\$26,998.16
County Line, Marvell, AR	\$683.79
Cross Roads, Warren, AR	\$3,191.40
Denver St., Greenwood, AR	\$1,879.00
Discover, Jonesboro, AR	\$763.33
Eastside, Conway, AR	\$1,179.00
Eastside, Lonoke, AR	\$600.00
Emmanuel, Saint Louis, MO	\$1,000.00
Faith, Mena, AR	\$1,387.55
First of N. Lewisville, AR	\$300.00
First, Bald Knob, AR	\$573.00
First, Caldwell, AR	\$41,394.96
First, Cassville, MO	\$1,100.00
First, Cave Springs, AR	\$1,950.00
First, Damascus, AR	\$14,000.00
First, Galena, KS	\$600.00
First, Gurdon, AR	\$1,200.00
First, Magnolia, AR	\$40,600.00
First, Newark, AR	\$2,016.27

	<b>Annual Fund</b>
First, Potosi, MO	\$100.00
First, Springhill, LA	\$3,960.00
First, Taylor, AR	\$2,657.26
First, Waldo, AR	\$1,445.00
Friendship, Clarendon, AR	\$75.00
Friendship, DeQueen, AR	\$271.52
Friendship, Greenbrier, AR	\$1,862.74
Garner, Garner, AR	\$650.00
Garrett Memorial, Hope, AR	\$3,200.00
Grace Temple, Paragould, AR	\$240.00
Grace, Bee Branch, AR	\$471.39
Grace, Russellville, AR	\$4,993.00
Grace, Wynne, AR	\$911.45
Greers Ferry, Greers Ferry, AR	\$754.46
Gum Springs, Arkadelphia, AR	\$653.00
Harmony, W. Helena, AR	\$568.79
Harrison Chapel, Beebe, AR	\$1,224.00
Herman, Bono, AR	\$600.00
Immanuel, Greenbrier, AR	\$3,033.40
Immanuel, Nashville, AR	\$1,050.00
Immanuel, Sheridan, AR	\$12,300.00
Kaley Hill, Quitman, AR	\$3,020.66
Kellogg Valley, Sherwood, AR	\$650.00
Landmark, England, AR	\$5,132.25
Landmark, Hermitage, AR	\$300.00
Letona, Letona, AR	\$1,237.51
Liberty, Buckner, AR	\$1,200.00
Little River, Manila, AR	\$1,030.43
Macedonia, Jacinto Community, AR	\$180.00
Macedonia, Jonesboro, AR	\$600.00
Macedonia, Magnolia, AR	\$3,032.47
Magnolia, Hattiesburg, MS	\$1,140.18
Mount Nebo, Hope, AR	\$1,100.00
Mount Olive, Guy, AR	\$3,700.00
Mt. Lebanon, New Edinburg, AR	\$180.00
Mt. Pleasant, Plumerville, AR	\$5,800.00
Mtn. View, Clinton, AR	\$60.00
Needs Creek, Greenbrier, AR	\$1,502.00
New Home, Quitman, AR	\$118.00
New Hope, Hope, AR	\$3,066.83
New Liberty, Emmet, AR	\$180.00
New Prospect, Garfield, AR	\$1,763.00
North Hills, Sherwood, AR	\$2,382.21
North View, NLR, AR	\$16,090.00
Oak Grove, Jonesboro, AR	\$2,346.18
Oak Park, Little Rock, AR	\$4,170.00
Oakland Hts., Pine Bluff, AR	\$3,201.32
Park Avenue, Searcy, AR	\$10,868.00
Park Place, Bryant, AR	\$1,200.00
Park View, NLR, AR	\$4,950.00

	<b>Annual Fund</b>
Pleasant Grove, Carlisle, AR	\$1,100.00
Pleasant Valley, Greenbrier, AR	\$6,925.00
Pocahontas, Pocahontas, AR	\$480.00
Prospect, Jonesboro, AR	\$2,717.99
Robin Street, Pine Bluff, AR	\$100.00
Rock Hill, Jonesboro, AR	\$501.35
Rondo, Lexa, AR	\$325.00
Round Mountain, Fayetteville, AR	\$120.00
Russell, Russell, AR	\$1,688.64
Sand Springs, Damascus, AR	\$606.10
Shady Grove, Carthage, AR	\$87.39
Shady Grove, Piggott, AR	\$500.04
Shady Grove, Prescott, AR	\$1,283.25
Shiloh Lamartine, Waldo, AR	\$50.00
Shiloh, McRae, AR	\$225.00
Silver Lake, Palatka, FL	\$429.01
South City, Little Rock, AR	\$800.00
South Main, Malvern, AR	\$600.00
Southgate, Moore, OK	\$600.00
Spring Branch, Taylor, AR	\$720.00
Spring Creek, Springdale, AR	\$1,071.70
Spring Lake, Texarkana, TX	\$1,200.00
Springdale, Springdale, AR	\$1,468.20
Springhill, Greenbrier, AR	\$49,514.00
Summers, Summers, AR	\$2,295.00
Sunny Side, DeWitt, AR	\$1,200.00
Temple, Jonesboro, AR	\$1,001.47
Temple, Rogers, AR	\$3,901.14
Trinity, Lake City, AR	\$1,195.00
Turner Street, Springdale, AR	\$1,580.00
Unity, Dardanelle, AR	\$510.51
Unity, Hope, AR	\$50.00
Unity, Nashville, AR	\$500.00
Victory, Hampton, AR	\$900.00
Victory, Magnolia, AR	\$755.44
Walnut Road, Springhill, LA	\$4,163.74
West Race, Searcy, AR	\$2,090.08
Woodberry, Hampton, AR	\$698.14
Worden, Bald Knob, AR	\$13,409.00
Wyatt, El Dorado, AR	\$1,160.00



# LISA STEPHENS CERTIFIED PUBLIC ACCOUNTANT, PLC

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees  
Central Baptist College, Inc.:

### Report on the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Central Baptist College, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Central Baptist College, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Central Baptist College, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Baptist College, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### *Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Central Baptist College, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Central Baptist College, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management as was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 financial statements as a whole.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reported dated December 6, 2022, on our consideration of Central Baptist College, Inc.'s internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Central Baptist College, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Central Baptist College, Inc.'s internal control over financial reporting and compliance.

*Lisa Stephens*

Lisa Stephens Certified Public Accountant, PLC  
Conway, Arkansas  
December 6, 2022

### STATEMENTS OF FINANCIAL POSITION JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 423,069	\$ 1,064,524
Investments	3,818,793	4,425,483
Student accounts receivable, net	259,688	103,735
Other accounts receivable, net	460,762	41,975
Inventory	64,463	23,776
Prepaid expenses	57,680	97,118
Unconditional promises to give	174,328	206,130
Property, plant, and equipment, net	<u>20,918,021</u>	<u>21,162,683</u>
<b>Total assets</b>	<b><u>\$ 26,176,804</u></b>	<b><u>\$ 27,125,424</u></b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	\$ 366,360	\$ 292,149
Accrued interest	31,478	30,611
Deferred grant revenue	134,000	-
Obligations under annuity agreements	-	-
Line of credit	400,000	-
Long-term debt	<u>8,960,812</u>	<u>9,276,178</u>
<b>Total liabilities</b>	<b><u>9,892,650</u></b>	<b><u>9,598,938</u></b>
<b>Net assets</b>		
Without donor restrictions	12,465,361	13,101,003
With donor restrictions	<u>3,818,793</u>	<u>4,425,483</u>
<b>Total net assets</b>	<b><u>16,284,154</u></b>	<b><u>17,526,486</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 26,176,804</u></b>	<b><u>\$ 27,125,424</u></b>

See auditor's report and accompanying notes to financial statements

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues</b>			
Tuitions and fees	\$ 8,743,034		\$ 8,743,034
Less: tuition discounts	<u>(3,798,630)</u>		<u>(3,798,630)</u>
Net tuition and fees	4,944,404		4,944,404
Contributions	1,320,552	\$ 65,826	1,386,378
Fundraising	976	-	976
Interest and dividends	4,270	34,971	39,241
Unrealized gains (losses)	-	(708,152)	(708,152)
Grant income	1,241,335	-	1,241,335
Other income	640,911	-	640,911
Auxiliary income	1,321,392	-	1,321,392
Net assets released from restriction	<u>(665)</u>	<u>665</u>	<u>-</u>
<b>Total revenues</b>	<u>9,473,175</u>	<u>(606,690)</u>	<u>8,866,485</u>
<b>Total expenditures</b>	<u>10,108,817</u>	<u>-</u>	<u>10,108,817</u>
<b>Changes in net assets</b>	(635,642)	(606,690)	(1,242,332)
<b>Net assets, beginning of year</b>	<u>13,101,003</u>	<u>4,425,483</u>	<u>17,526,486</u>
<b>Net assets, end of year</b>	<u>\$ 12,465,361</u>	<u>\$ 3,818,793</u>	<u>\$ 16,284,154</u>

See auditor's report and accompanying notes to financial statements

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>Revenues</b>			
Tuitions and fees	\$ 9,025,120		\$ 9,025,120
Less: tuition discounts	<u>(3,855,359)</u>		<u>(3,855,359)</u>
Net tuition and fees	5,169,761		5,169,761
Contributions	1,202,409	\$ 348,041	1,550,450
Fundraising	10,315	-	10,315
Interest and dividends	7,856	63,940	71,796
Unrealized gains (losses)	-	554,301	554,301
Grant income	1,732,028	-	1,732,028
Miscellaneous	268,576	-	268,576
Auxiliary income	1,084,036	-	1,084,036
Net assets released from restrictions	<u>79,808</u>	<u>(79,808)</u>	<u>-</u>
<b>Total revenues</b>	<u>9,554,789</u>	<u>886,474</u>	<u>10,441,263</u>
<b>Total expenditures</b>	<u>9,825,524</u>	<u>5,800</u>	<u>9,831,324</u>
<b>Changes in net assets</b>	(270,735)	880,674	609,939
<b>Net assets, beginning of year</b>	<u>13,371,738</u>	<u>3,544,809</u>	<u>16,916,547</u>
<b>Net assets, end of year</b>	<u>\$ 13,101,003</u>	<u>\$ 4,425,483</u>	<u>\$ 17,526,486</u>

See auditor's report and accompanying notes to financial statements

**STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2022 AND 2021**

	2021	2021
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (1,242,332)	\$ 609,939
Adjustments to reconcile:		
Depreciation and amortization	1,105,330	1,152,180
Unrealized (gain) loss on investments	708,152	(554,301)
(Increase) decrease in accounts receivable	(574,740)	39,968
(Increase) decrease in inventory	(40,687)	12,027
(Increase) decrease in unconditional to give	31,802	(187,713)
Decrease in prepaid expenses	39,079	359
Increase in accounts payable	74,211	152,418
Increase (decrease) in accrued interest	867	(8,934)
Increase (decrease) in deferred grant revenue	134,000	(83,500)
Decrease in annuities payable	-	(1,080)
	<u>235,682</u>	<u>1,131,363</u>
<b>Net cash provided by operating activities</b>		
<b>Cash flows from investing activities:</b>		
Additions of fixed assets	(860,668)	(142,467)
Net purchase of investments	(101,970)	(696,931)
	<u>(962,638)</u>	<u>(839,398)</u>
<b>Net cash (used) by investing activities</b>		
<b>Cash flows from financing activities:</b>		
Proceeds from debt	400,000	-
Payments on debt	(314,499)	(726,446)
	<u>85,501</u>	<u>(726,446)</u>
<b>Net cash provided (used) by financing activities</b>		
<b>Net decrease in cash and equivalents</b>	(641,455)	(434,481)
<b>Cash and equivalents - beginning of year</b>	<u>1,064,524</u>	<u>1,499,005</u>
<b>Cash and equivalents - end of year</b>	<u>\$ 423,069</u>	<u>\$ 1,064,524</u>
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid during the year for interest	<u>\$ 437,230</u>	<u>\$ 458,942</u>

See auditor's report and accompanying notes to financial statements.

**STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	Total
Salaries	\$ 4,560,111	\$ -	\$ 4,560,111
Payroll taxes	298,049	-	298,049
Health and disability insurance	202,337	-	202,337
Interest on obligations under annuity agreements	-	-	-
Retirement	31,078	-	31,078
Athletics	188,949	-	188,949
Bad debt	(11,091)	-	(11,091)
Campus expense	246,626	-	246,626
Course development	10,793	-	10,793
Depreciation	1,105,330	-	1,105,330

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Dining services	340,685	-	340,685
Dues and subscriptions	80,163	-	80,163
Equipment (non-asset)	194,506	-	194,506
Faculty development and travel	312,975	-	312,975
General insurance	347,728	-	347,728
Interest	436,363	-	436,363
Merchandise	24,503	-	24,503
Miscellaneous	138,747	-	138,747
Postage and printing	37,920	-	37,920
Professional fees	44,988	-	44,988
Promotional	161,306	-	161,306
Public service	6,472	-	6,472
Repairs	84,214	-	84,214
Security	28,359	-	28,359
Special events	115,554	-	115,554
Student and contract labor	305,056	-	305,056
Student activities	-	-	-
Supplies	117,616	-	117,616
Technology services	292,062	-	292,062
Utilities	407,418	-	407,418
<b>Total expenditures</b>	<b>\$ 10,108,817</b>	<b>\$ -</b>	<b>\$ 10,108,817</b>

See auditor's report and accompanying notes to financial statements.

**STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
Salaries	\$ 4,493,609	\$ -	\$ 4,493,609
Payroll taxes	290,202	-	290,202
Health and disability insurance	273,871	-	273,871
Annuity holder payments	-	5,800	5,800
Athletics	158,193	-	158,193
Bad debt	193,541	-	193,541
Campus expense	223,673	-	223,673
Course development	5,118	-	5,118
Depreciation	1,152,180	-	1,152,180
Dining services	287,480	-	287,480
Dues and subscriptions	59,487	-	59,487
Equipment (non-asset)	129,270	-	129,270
Faculty development and travel	241,663	-	241,663
General insurance	238,631	-	238,631
Interest	450,008	-	450,008
Merchandise	34,012	-	34,012
Miscellaneous	154,071	-	154,071
Postage and printing	31,666	-	31,666
Professional fees	58,641	-	58,641
Promotional	112,219	-	112,219
Public service	4,377	-	4,377
Repairs	170,776	-	170,776
Security	18,815	-	18,815
Special events	94,525	-	94,525
Student and contract labor	215,108	-	215,108
Student activities	-	-	-

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Supplies	81,300	-	81,300
Technology services	299,621	-	299,621
Utilities	<u>353,467</u>	<u>-</u>	<u>353,467</u>
<b>Total expenditures</b>	<b><u>\$ 9,825,524</u></b>	<b><u>\$ 5,800</u></b>	<b><u>\$ 9,831,324</u></b>

See auditor's report and accompanying notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 and 2021**

**NOTE 1: ORGANIZATION**

Central Baptist College, Inc. (the College) is a private institution of higher education which provides undergraduate programs of college level instruction and awards degrees as authorized by the statutes of the State of Arkansas. The College is accredited by the Higher Learning Commission.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Basis of Financial Statement Presentation

The accompanying financial statements are presented on the accrual basis of accounting in accordance with the reporting principles of not-for-profit accounting, and to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

*Without donor restrictions* – Net assets not subject to donor-imposed stipulations.

*With donor restrictions* – Net assets subject to donor-imposed stipulations that may or will be met by actions of the College and/or passage of time.

Reclassifications

Certain reclassifications have been made to the 2021 financial statements to conform to the 2022 financial statement presentation. These reclassifications had no effect on the change in net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The College considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. Interest income received on cash and cash equivalents was \$39,241 and \$71,796 for the years ended June 30, 2022 and 2021, respectively. Cash and cash equivalents were \$423,069 and \$1,064,524 for the years ended June 30, 2022 and 2021, respectively.

At June 30, 2022 and 2021 the College's cash accounts did exceed Federal Deposit Insurance Corporation limits; additionally, these deposits are covered by collateral agreements, provided by the bank.

Credit Risk

As of June 30, 2022, and 2021, the Arkansas Baptist Foundation held \$3,350,243 and \$3,959,246, respectively, of the College's cash and investments, maintains various investment accounts with several national investment firms to facilitate the investment, trading and safekeeping of securities of the various trusts. In the opinion of the management of the Arkansas Baptist Foundation, these balances are adequately insured against custodial credit risk by the Securities Investment Protection Corporation and through supplemental insurance provided by the investment firms.

Investments

The College follows the Not-For-Profit Entities subtopic of the FASB Accounting Standards Codification with respect to investments. Under this subtopic, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at fair value in the statement of financial position. Unrealized gains and losses are included in changes in net assets.

Student Revenue and Accounts Receivable

The College recognizes revenue from tuition and fees at the beginning of each semester when they are billed. They adopted FASB ASC 606, Revenue from Contracts with Customers, which amended the existing accounting standards for revenue recognition. The adoption of this new revenue standard does not have a significant impact on the amount and timing of revenue recognized in the College's financial statements. Based on the College's

evaluation process and review of its student revenue, the timing and amount of revenue recognized previously is consistent with how revenue is recognized under the new standard. No changes were required to previously reported revenues as a result of the adoption.

Accounts receivable include student accounts receivable and other receivables. Student accounts receivable represent amounts due for tuition, fees, and room and board from currently enrolled and former students. The College extends unsecured credit to students and parents of dependent students in connection with their studies. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for doubtful accounts was \$1,708 and \$298,534 at June 30, 2022 and 2021, respectively. Changes in the valuation allowance have not been material to the financial statements.

#### Inventory

The inventory is stated at the lower of cost or market determined by the first-in, first-out method. Inventory was \$64,463 and \$23,776 at June 30, 2022 and 2021, respectively.

#### Advertising

Advertising costs are expensed when incurred. Advertising costs for the years ended June 30, 2022 and 2021 were \$131,308 and \$112,219, respectively.

#### Fair Value Measurement

The College's financial instruments are cash, investments, accounts receivable, inventory, prepaid expenses, accounts payable, obligations under annuities, accrued interest and long-term debt. The recorded values of cash, investments, accounts receivable, inventory, prepaid expenses, accounts payable, obligations under annuities, and accrued interest approximate their fair values based on their short-term nature.

Long-term debt approximates its fair value, as interest approximates market rates.

#### Property, Equipment and Land

Property, equipment and land are stated at cost at date of acquisition, or fair value at date of donation in the case of gifts. Major additions and improvements over \$2,500 are capitalized, and routine expenditures for repairs and maintenance are charged to expense as incurred. Depreciation is provided for using the straight line method over the estimated useful lives of the related assets. Depreciation expense was \$1,105,330 and \$1,152,180 for the year ended June 30, 2022 and 2021, respectively.

	<u>2022</u>	<u>2021</u>
Land and buildings	\$ 32,273,650	\$ 31,502,374
Furniture, fixtures and equipment	4,983,582	4,947,171
Vehicles	657,452	604,471
Library books	1,786,679	1,786,679
Less: accumulated depreciation	<u>(18,783,342)</u>	<u>(17,678,012)</u>
	<u>\$ 20,918,021</u>	<u>\$ 21,162,683</u>

#### Retirement Plan

The College maintains retirement plans covering substantially all full-time employees. Contributions are made to the Teachers Insurance and Annuity Association – College Retirement Equities Fund (TIAA-CREF), for the placement of funds at the employee's discretion. Total pension expense for the years ended June 30, 2022 and 2021 was \$31,078 and \$-0-, respectively.

#### Promises to Give

Contributions are recognized when the donor makes a promise to give to the College that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. As of June 30, 2022 and 2021, promises to give were \$174,328 and \$208,130.

#### Compensated Absences

Employees of the College are entitled to paid vacation and sick days, depending on length of service and other factors. It is impractical to estimate the amount of compensation for future absences, and accordingly, no liability has been recorded in the accompanying financial statements. The College's policy is to recognize the costs of compensated absences when actually paid to employees.

#### Income Taxes

The College is a not-for-profit corporation that is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code.

### **NOTE 3: LIQUIDITY AND AVAILABILITY OF ASSETS**

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, comprise of the following:

Cash and cash equivalents	\$423,069
Accounts receivable	<u>894,778</u>
Total financial assets available to meet cash needs for general expenditures within one year	<u>\$1,317,847</u>

As part of the College's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The College manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

#### NOTE 4: INVESTMENTS

Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) 820 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include the following:
- Quoted prices for similar assets or liabilities in active markets
  - Quoted prices for identical or similar assets or liabilities in inactive markets
  - Inputs other than quoted prices that are observable for the asset or liability
  - Inputs that are derived principally from or corroborated by observable market data by correlation or other means
- If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

All investments in marketable securities with readily determinable fair values are reported at their fair values. The estimated fair value of stocks, negotiable certificates of deposits, variable annuities and mutual funds are generally based on quoted market prices. The original purchase price of non-negotiable certificates of deposit, which excludes accrued interest, is considered by management to be a reasonable estimate of fair value. Bonds and fixed annuities are valued based on yields currently available on comparable securities of issuers with similar credit ratings. The estimated fair value of significant closely held stocks are valued based on an independent appraisal using a combination of historical and projected cash flows of the related company, as well as net income and estimated fair values of the company's assets and liabilities. Other closely held stocks are valued by the Foundation based on the company's audited net asset value which is considered to approximate fair value. The estimated fair values for other investments such as mortgage receivables, notes, land and real property, mineral interests and non-negotiable securities are considered to approximate cost if current appraisals or other evidence of current valuation are not generally available.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Arkansas Baptist Foundation believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following are the fair values of the College's assets measured on a recurring and a nonrecurring basis at June 30. Level 1 and level 2 investments are measured on a recurring basis and level 3 investments are measured on a nonrecurring basis. There have been no changes in methodologies used at June 30, 2022 and 2021.<sup>13</sup>

For the year ending June 30, 2022:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Certificates of Deposit	\$ 468,550	\$ 468,550	\$ -	\$ -
Bonds:				
Government	200,380	-	200,380	-
Municipal	528	-	528	-
Corporate	183,035	-	183,035	-
Common Stock	939,085	939,085	-	-
Mutual funds:				
Blended	309,940	309,940	-	-
Fixed income	194,954	194,954	-	-
Equity	1,129,258	1,129,258	-	-



	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Tax exempt	268	268	-	-
Indexed	2,333	2,333	-	-
Real estate interests	65,278	-	-	65,278
Mortgages	245,923	-	-	245,923
Annuities	70,037	-	70,037	-
Other	9,224	-	-	9,224
Total investments	<u>\$ 3,818,793</u>	<u>\$ 3,044,388</u>	<u>\$ 453,980</u>	<u>\$ 320,425</u>

For the year ending June 30, 2021:

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Certificates of Deposit	\$ 466,237	\$ 466,237	\$ -	\$ -
Bonds:				
Government	340,894	-	340,894	-
Municipal	5,652	-	5,652	-
Corporate	214,101	-	214,101	-
Common Stock	1,185,874	1,185,350	524	-
Mutual funds:				
Tax exempt	14,516	14,516	-	-
Fixed income	17,104	17,104	-	-
Equity	1,299,167	1,299,167	-	-
Blended	358,322	358,322	-	-
Indexed	2,543	2,543	-	-
Real estate interests	86,547	-	-	86,547
Mortgages	334,358	-	-	334,358
Annuities	92,782	-	92,782	-
Other	7,386	-	-	7,386
Total investments	<u>\$ 4,425,483</u>	<u>\$ 3,343,239</u>	<u>\$ 653,953</u>	<u>\$ 428,291</u>

#### NOTE 5: ENDOWMENT FUND

The following policies are important for the smooth operation of Endowment Funds (hereafter "Endowment") by the College. It is important for each supporter to understand the policies and procedures so that their gifts may be utilized in the most efficient manner. The College is a not-for-profit corporation duly incorporated under the non-profit laws of the State of Arkansas, is authorized and empowered to administer funds for entities fostered by, having the official sanction of, or whose Christian, evangelical purposes are not inconsistent with those of the Arkansas Baptist State Convention, and in such capacity is authorized and empowered to accept irrevocable gifts and bequests to such entities and to make contracts of investment, sale and disposition of said funds. The College reserves the right to accept or decline any new Endowment account.

1. Ministry supporters may make irrevocable gifts of cash and other publicly traded securities to their Endowment. Other non-marketable gifts such as real estate, closely held stock, or limited partnership interests may be accepted, but all gifts must be in compliance with the Foundation's gift acceptance policies. The Foundation will receipt the ministry supporter(s) for the gift.
2. The Arkansas Baptist Foundation (the "Foundation") is authorized, empowered and directed to administer said Endowment, and any additions that may be added, in keeping with sound investment policies. The Foundation is granted full power and authority, requisite, necessary or advisable for the efficient discharge of its duties hereunder. The Endowment may be invested in the Foundation's Common funds in compliance with federal and state laws and regulations.
3. The net income from the Endowment shall be distributed at least annually based upon the allocation of charitable beneficiaries stated in the Endowment Fund Agreement. Alternatively, the College may choose to utilize a spending plan percentage for distribution from the account.
4. Additional contributions may be made to the Endowment at any time by the original ministry supporters or any other person or entity. Such additional contributions shall be added to the principal of the Endowment at the Foundation. Additional contributions are subject to the College's gift acceptance policies.
5. The minimum amount for establishing an endowment shall normally be \$25,000. If an account is funded with less than \$25,000 the Foundation will seek to distribute the funds directly to the beneficiary(s) it was established to support.
6. If one or more of the charitable beneficiaries stated in the Endowment Fund Agreement shall cease to exist or cease to have Christian, evangelical purposes that are consistent with those of the Arkansas Baptist State Convention as determined by the staff of the College, in its sole discretion, then the allocated income of such beneficiaries shall be distributed proportionately to the remaining charitable beneficiaries. If there are no existing or qualifying charitable beneficiaries remaining, then the College Board of Directors will continue to use the net income each year in keeping with the original intent and purpose of the original ministry supporters.

7. If an Endowment is not of sufficient size within ten years, the Foundation, in its own discretion, may choose to pay the principal and accumulated earnings over to the charitable beneficiaries, or combine the Endowment with another endowment with the same or similar charitable beneficiary or charitable beneficiaries.
8. These constitute the full and complete policies by and between the parties and all oral agreements and/or discussions are merged herewith and are null and void to the extent that they are in conflict herein, and no changes, alterations, additions, modifications, or qualifications shall be made or had in the terms, conditions or provisions of any paragraph or item of this agreement, except that the Arkansas Baptist Foundation reserves the right to amend these policies in order to ensure efficiency in the operation of such Endowment remain eligible for estate, gift, and/or income tax deductions under Internal Revenue Code rules and regulations. In the event of any ambiguity, dispute or question regarding the application of funds or the operation and administration of the Endowment, the Foundation shall have sole discretion and its decision shall be final and binding.

2022 Endowment Net Asset Composition by Type of Fund as of June 30, 2022:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor restricted endowment funds	\$ -	\$ 3,696,313	\$ 3,696,313
Board-designated endowment funds	122,480	-	122,480
Total endowment funds	<u>\$ 122,480</u>	<u>\$ 3,696,313</u>	<u>\$ 3,818,793</u>

2021 Endowment Net Asset Composition by Type of fund as of June 30, 2021:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Donor restricted endowment funds	\$ -	\$ 4,278,997	\$ 4,278,997
Board-designated endowment funds	146,486	-	146,486
Total endowment funds	<u>\$ 146,486</u>	<u>\$ 4,278,997</u>	<u>\$ 4,425,483</u>

Changes in Endowment Net Assets for the year ended June 30, 2022:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 146,486	\$ 4,278,997	\$ 4,425,483
Investment Income	-	34,971	34,971
Net realized and unrealized gains and (losses)	(24,006)	(684,146)	(708,152)
Total investment return	(24,006)	(649,175)	(673,181)
Contributions	-	65,826	65,826
Appropriations of endowment assets for expenditures	-	665	665
Endowment net assets, end of year	<u>\$ 122,480</u>	<u>\$ 3,696,313</u>	<u>\$ 3,818,793</u>

Changes in Endowment Net Assets for the year ended June 30, 2021:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 126,524	\$ 3,418,285	\$ 3,544,809
Investment Income	2,315	61,625	63,940
Net realized and unrealized gains and (losses)	23,447	530,854	554,301
Total investment return	25,762	592,479	618,241
Contributions	-	348,041	348,041
Appropriations of endowment assets for expenditures	(5,800)	(79,808)	(85,608)
Endowment net assets, end of year	<u>\$ 146,486</u>	<u>\$ 4,278,997</u>	<u>\$ 4,425,483</u>

**NOTE 6: LONG-TERM DEBT**

Long-term debt at June 30, 2022 and 2021 consisted of the following:

	<u>2022</u>	<u>2021</u>
Promissory note payable to First Service Bank, 4.75% interest, monthly payments of \$27,152, remaining balance due at maturity on 12/5/2022, secured by real estate.	\$ 3,981,836	\$ 4,112,409
Promissory note payable to First Service Bank, 4.50% interest, monthly payments of \$, remaining balance due at maturity on 1/5/2024, secured by real estate.	424,275	443,196
Promissory note payable to First Service Bank, 4.50% interest, monthly payments of \$31,459, remaining balance due at maturity on 1/03/2024, secured by real estate.	4,554,701	4,720,573
Total	8,960,812	9,276,178
Less: current portion	<u>4,178,364</u>	<u>5,297,248</u>
Total long-term debt	<u>\$ 4,782,448</u>	<u>\$ 3,978,930</u>

Maturities of long-term debt are as follows:

<u>Year ended June 30,</u>	<u>Amount</u>
2024	\$ 4,178,364
2025	4,782,448
2026	-
	<u>\$ 8,960,812</u>

**NOTE 7: LINE OF CREDIT**

The College has a \$1,000,000 line of credit with interest at 4.5%. There was \$400,000 borrowed on June 30, 2022, and the maturity date is January 3, 2023.

**NOTE 8: STUDENT FINANCIAL AID**

The federal government awards the College various monies restricted for student financial aid. The monies are awarded through four federal programs: Federal Pell Grant (Pell), Federal Supplemental Educational Opportunity Grant (FSEOG), Federal Work Study (FWS) and Federal Direct Loan Program (FDLP).

During the fiscal year, the College received and disbursed monies under these programs. The activity of these programs is not reflected in the statement of activities and changes in net assets, as they are considered to be agency transactions.

**NOTE 9: RELATED PARTY DISCLOSURE**

During the years ended June 30, 2022 and 2021, there have been no advances to or from related parties. There are no accounts or loans receivable from related parties or accounts or loans payable to related parties.

The College also had no purchases from related parties during the years ended June 30, 2022 and 2021.

**NOTE 10: SUBSEQUENT EVENTS**

The College has assessed the impact of subsequent events through November 28, 2022, the date which the financial statements were available to be issued, and has concluded that there were no such events that require adjustment to the audited financial statements or disclosure in the notes to the audited financial statements.

**CENTRAL BAPTIST COLLEGE, INC.**  
**SCHEDULE OF ADMINISTRATIVE & DEPARTMENTAL EXPENDITURES**  
**INSTRUCTIONAL EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Dept. of Religion	Dept. of Science & Math	Dept. of Business	Dept. of Language Arts	Dept. of Social Sciences	Dept. of Fine Arts	Dept. of Health & PE	Dept. of Behavioral Science	Dept. of Education	PACE & Online Studies	Dept. of Kinesiology
Salaries	\$ 206,350	\$ 311,219	\$ 162,283	\$ 71,310	\$ 111,288	\$ 155,208	\$ 52,080	\$ 109,356	\$ 170,710	\$ 435,177	\$ 91,829
Payroll taxes	5,772	21,475	10,765	4,793	8,112	11,620	3,909	7,723	12,668	31,635	7,000
Health and disability insurance	6,150	17,225	6,090	5,663	5,806	11,056	3,812	10,752	5,980	305	414
Retirement	1,610	2,080	1,610	461	1,107	1,350	476	668	1,109	960	782
Athletics	-	-	-	55	-	-	-	-	-	-	262
Bad debt	-	-	-	-	-	-	-	-	-	-	-
Campus	-	1,221	-	-	-	109	3,243	-	3,300	504	218
Course development	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Dining services	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	2,172	-	79	3,110	-	-
Equipment (non-asset)	-	-	-	-	-	386	-	-	-	-	-
Faculty development and travel	-	-	854	97	-	8,319	139	-	109	737	-
General insurance	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	546	-	-	-	-	-
Postage and printing	-	-	-	-	-	10,095	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-	-	-	-
Promotional	-	-	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-	-	-	-
Repairs	-	1,118	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-	1,358	-
Student and contract labor	-	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	4,433	190	-	-	7,042	18	144	203	30	354
Technology services	-	-	-	-	-	-	-	-	-	2,000	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
	\$ 220,382	\$ 358,771	\$ 181,792	\$ 82,324	\$ 126,293	\$ 211,968	\$ 63,677	\$ 128,722	\$ 197,179	\$ 476,706	\$ 100,899

**CENTRAL BAPTIST COLLEGE, INC.**  
**SCHEDULE OF ADMINISTRATIVE & DEPARTMENTAL EXPENDITURES**  
**INSTITUTIONAL EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Office of the President	VP for Financial Affairs	Advancement	Alumni Services	Public Relations	Plant Op & Maintenance	Human Resources	Communications	General Expenditures
Salaries	\$ 233,568	\$ 201,301	-	-	\$ 49,960	\$ 153,702	\$ 50,083	\$ 123,885	\$ (475)
Payroll taxes	3,430	14,627	-	-	3,328	11,494	3,617	7,447	-
Health and disability insurance	17,196	11,617	-	-	5,078	5,922	160	11,182	(2,044)
Retirement	2,243	1,644	-	-	494	545	501	788	-
Athletics	-	-	-	-	-	-	-	-	267
Bad debt	-	-	-	-	-	-	-	-	(11,091)
Campus	10,359	-	-	-	-	67,103	-	-	4,491
Course development	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Dining services	-	-	-	-	-	-	-	-	-
Dues and subscriptions	30,925	5,368	-	-	-	-	795	-	-
Equipment (non-asset)	-	-	-	-	151	1,913	-	525	22,344
Faculty development and travel	19,412	937	1,893	-	7,484	689	-	422	250
General insurance	-	-	-	-	-	161,090	-	-	24,776
Interest	-	-	-	-	-	436,363	-	-	-
Merchandise	-	-	-	-	-	-	-	-	-
Miscellaneous	-	13	-	-	-	2,772	4,447	195	100,742
Postage and printing	-	-	-	-	54	-	-	10,391	9,788
Professional fees	-	23,500	-	-	-	-	19,671	-	150
Promotional	6,739	-	8,898	-	33,592	-	-	-	-
Public service	-	-	-	-	5,282	-	-	-	-
Repairs	-	-	-	-	-	55,190	-	-	-
Security	-	-	-	-	-	-	-	-	-
Special events	-	-	9,581	-	92,683	-	-	-	-
Student and contract labor	-	-	-	-	-	90,202	-	5,482	375
Student activities	-	-	-	-	-	-	-	-	-
Supplies	2,271	2,476	293	-	3,290	27,477	108	612	7,968
Technology services	-	4,657	21,224	-	2,398	-	-	520	58,665
Utilities	-	-	-	-	-	396,848	-	-	-
	\$ 325,143	\$ 265,140	\$ 41,889	\$ -	\$ 203,794	\$ 1,413,310	\$ 79,382	\$ 161,449	\$ 216,206

**CENTRAL BAPTIST COLLEGE, INC.**  
**SCHEDULE OF ADMINISTRATIVE & DEPARTMENTAL EXPENDITURES**  
**STUDENT SERVICES EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Registrar	Recruitment	Director of Financial Aid	Student Services	Orientation	Dean of Students
	\$ 107,214	\$ 254,246	\$ 104,550	\$ 91,799	\$ 2,850	\$ 29,149
Salaries	7,881	19,237	7,843	6,022	218	2,529
Payroll taxes	5,812	7,508	863	8,959	-	72
Health and disability insurance	931	1,537	806	822	-	331
Retirement	-	-	-	-	-	-
Athletics	-	-	-	-	-	-
Bad debt	-	-	-	-	-	-
Campus	-	8,098	-	15,840	-	50,548
Course development	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Dining services	-	-	-	-	-	-
Dues and subscriptions	-	-	-	-	-	-
Equipment (non-asset)	-	2,617	-	-	-	-
Faculty development and travel	146	9,102	450	975	-	-
General insurance	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Merchandise	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Postage and printing	-	-	-	-	-	6,402
Professional fees	-	-	-	-	-	-
Promotional	-	105,616	-	-	-	-
Public service	-	-	-	50	-	-
Repairs	-	-	-	-	-	-
Security	-	-	-	-	-	28,389
Special events	5,277	6,863	-	-	-	-
Student and contract labor	-	125,867	-	5,040	-	-
Student activities	-	-	-	-	-	-
Supplies	323	21,106	94	383	12	65
Technology services	-	-	-	-	-	-
Utilities	-	-	-	-	-	-
	\$ 127,584	\$ 561,797	\$ 114,506	\$ 129,890	\$ 3,080	\$ 117,455

**CENTRAL BAPTIST COLLEGE, INC.**  
**SCHEDULE OF ADMINISTRATIVE & DEPARTMENTAL EXPENDITURES**  
**ACADEMIC SUPPORT EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	VP for Academic Affairs	Assessment	Library	Technology Services	Audio Visual Department	Institutional Effectiveness	Faculty Secretary	Annual Fund	Student Success
Salaries	\$ 109,142	-	\$ 104,505	\$ 101,587	-	749	-	\$ 120,535	\$ -
Payroll taxes	6,971	-	7,186	7,112	-	-	-	4,229	-
Health and disability insurance	5,340	-	10,685	6,200	-	-	-	5,354	-
Retirement	1,091	-	902	697	-	-	-	1,190	-
Athletics	-	-	-	-	-	-	-	-	-
Bad debt	-	-	-	-	-	-	-	-	-
Campus	-	-	31,629	-	-	-	-	-	-
Course development	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Dining services	-	-	-	-	-	-	-	-	-
Dues and subscriptions	5,075	-	9,626	490	-	-	-	360	-
Equipment (non-asset)	-	-	681	22,904	-	-	-	-	-
Faculty development and travel	-	-	-	1,447	-	-	-	958	-
General insurance	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Merchandise	-	-	-	-	-	749	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Postage and printing	-	-	-	-	-	-	-	-	-
Professional fees	-	-	-	1,667	-	-	-	-	-
Promotional	-	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	6,190	-
Repairs	-	-	-	3,639	-	-	-	1,140	-
Security	-	-	-	-	-	-	-	-	-
Special events	1,150	-	-	-	-	-	-	-	-
Student and contract labor	-	-	22,273	5,163	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Supplies	10	2,652	168	6,399	-	-	-	100	-
Technology services	-	-	-	198,203	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
	\$ 128,779	\$ 2,652	\$ 187,655	\$ 355,508	\$ -	\$ 749	\$ -	\$ 140,096	\$ -

**CENTRAL BAPTIST COLLEGE, INC.**  
**SCHEDULE OF ADMINISTRATIVE & DEPARTMENTAL EXPENDITURES**  
**AUXILIARY EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Dormitories	Bookstore/ Student Center	Dining Services	Café 52	Athletics	Band	Rental Properties	Special Restrictions	General	Total of All Expenses
Salaries	\$ 31,534	\$ 14,652	\$ 222,701	\$ 31,227	\$ 479,249	\$ 52,108	-	\$ 5,000	-	\$ 4,560,111
Payroll taxes	2,408	1,114	15,535	1,890	34,116	3,953	-	390	-	298,049
Health and disability insurance	-	1	6,836	5,543	16,760	-	-	-	-	202,337
Retirement	97	7	1,143	203	2,849	44	-	-	-	31,078
Athletics	-	-	-	-	144,175	931	-	43,259	-	188,949
Bad debt	-	-	-	-	-	-	-	-	-	(11,091)
Campus	35,041	-	-	-	-	-	18,986	-	-	246,626
Course development	-	-	-	-	-	6,719	-	-	-	10,793
Depreciation	-	-	-	-	-	-	-	-	1,105,330	1,105,330
Dining services	-	-	341,055	18,184	-	-	-	-	(18,654)	340,685
Dues and subscriptions	-	(7,135)	1,304	38	26,677	-	1,280	-	-	80,163
Equipment (non-asset)	-	616	2,209	271	73,736	-	66,153	-	-	194,506
Faculty development and travel	1,366	-	314	-	212,738	2,643	41,474	-	-	312,975
General insurance	-	-	-	-	161,862	-	-	-	-	347,728
Interest	-	-	-	-	-	-	-	-	-	436,363
Merchandise	-	24,503	-	-	-	-	-	-	-	24,503
Miscellaneous	-	-	-	-	(49,495)	862	-	77,162	1,507	136,747
Postage and printing	-	708	-	-	-	-	-	482	-	37,920
Professional fees	-	-	-	-	-	-	-	-	-	44,988
Promotional	-	-	-	-	-	55	-	216	-	161,306
Public service	-	-	-	-	-	-	-	-	-	6,472
Repairs	-	-	3,190	-	-	423	19,414	1,240	-	84,214
Security	-	-	-	-	-	-	-	-	-	28,359
Special events	-	-	-	-	-	-	-	-	-	115,554
Student and contract labor	-	6,903	7,966	-	-	-	8,503	10,463	-	15,461
Student activities	-	-	-	-	-	-	-	-	-	305,056
Supplies	1,082	915	413	-	9,615	1,549	776	15,005	-	117,616
Technology services	-	-	-	-	4,370	-	-	-	25	292,062
Utilities	-	-	-	-	-	-	8,570	-	-	407,418
	\$ 71,548	\$ 42,283	\$ 602,666	\$ 57,356	\$ 1,116,648	\$ 69,297	\$ 56,259	\$ 262,124	\$ 1,103,769	\$ 10,108,817



**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES - PAGE 1  
FOR THE YEAR ENDED JUNE 30, 2022**

		<b>2022</b>
	<b>Assets</b>	
1	Cash and cash equivalents	\$ 423,069
2	Investments	3,818,793
3	Student accounts receivable, net	259,688
4	Other accounts receivable, net	460,762
5	Inventory	64,463
6	Prepaid expenses	57,680
7	Unconditional promises to give	174,328
8	Property, plant, and equipment, net	20,918,021
9	<b>Total assets</b>	<b>\$ 26,176,804</b>
	<b>Liabilities</b>	
10	Accounts payable and accrued liabilities	\$ 366,360
11	Accrued interest	31,478
12	Deferred grant revenue	134,000
13	Line of credit	400,000
14	Long-term debt	8,960,812
15	<b>Total liabilities</b>	<b>9,892,650</b>
	<b>Net assets</b>	
16	Without donor restrictions	12,465,361
17	With donor restrictions	3,818,793
18	<b>Total net assets</b>	<b>16,284,154</b>
	<b>Total liabilities and net assets</b>	<b>\$ 26,176,804</b>

**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES - PAGE 2  
FOR THE YEAR ENDED JUNE 30, 2022**

		<b>Without Donor Restrictions</b>
	<b>Revenues</b>	
19	Tuitions and fees	\$ 8,743,034
20	Less: tuition discounts	(3,798,630)
21	Net tuition and fees	4,944,404
22	Contributions	1,320,552
23	Fundraising	976
24	Interest and dividends	4,270
25	Grant income	1,241,335
26	Miscellaneous	640,911
27	Auxiliary income	1,321,392
28	Net assets released from restrictions	(665)
29	<b>Total revenues</b>	<b>9,473,175</b>
30	<b>Total expenditures</b>	<b>10,108,817</b>
31	<b>Changes in net assets</b>	<b>(635,642)</b>

**CENTRAL BAPTIST COLLEGE, INC.**  
**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES - PAGE 3**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**NOTE FOR LINE 8 - Net Property, Plant and Equipment**

A	Pre-Implementation Property, Plant & Equipment	20,069,788
B	Post-Implementation Property, Plant & Equipment	848,233
	Furniture, fixtures and equipment	36,870
	Land and buildings	761,635
	Automotive	49,728
	<b>Total</b>	20,918,021

**NOTE FOR LINE 14 - Long-Term Debt**

C	Pre-Implementation Long-Term Debt	8,960,812
D	Post-Implementation Long-Term Debt	-
	<b>Total</b>	8,960,812

**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES - PAGE 4**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**PRIMARY RESERVE RATIO: EXPENDABLE NET ASSETS / TOTAL EXPENSES**

<b><u>Expendable Net Assets:</u></b>		
16	Net assets without donor restrictions	12,465,361
17	Net assets with donor restrictions	3,818,793
8	Net fixed assets	(20,918,021)
Line 8 Note-A	Pre-Implementation	(20,069,788)
Line 8 Note-B	Post-Implementation	(848,233)
17	Net assets with donor restrictions	(3,818,793)
14	Long-term debt for long-term purposes	8,960,812
Line 14 Note-C	Pre-Implementation	8,960,812
Line 14 Note-D	Post-Implementation	-
	<b>Expendable net assets</b>	508,152
<b><u>Total Expendable net assets</u></b>		
29	<b>Total expenses</b>	10,108,817
	<b>=</b>	<b>0.0503</b>

**EQUITY RATIO: MODIFIED NET ASSETS / MODIFIED ASSETS**

<b><u>Modified Net Assets</u></b>		
16+17	Modified net assets	16,284,154
<b><u>Modified Assets</u></b>		
9	Total assets	26,176,804
	<b>=</b>	<b>0.6221</b>

**NET INCOME RATIO: CHANGE IN UNREST NET ASSETS / UNREST REVENUE**

<b><u>Change in Unrestricted Net Assets</u></b>		
30	Change in unrestricted net assets	(635,642)

	<b><u>Total Unrestricted Revenues:</u></b>	
28	<b>Total unrestricted revenues</b>	<u>9,473,175</u>

= 0.06710

	<b>RATIO</b>	<b>Ratio</b>	<b>Strength Factor</b>	<b>Weight</b>	<b>Composite Score</b>
	Primary Reserve	0.0503	0.50300	40%	0.201
	Equity Ratio	0.6221	3.73260	40%	1.493
	Net Income	(0.06710)	(0.67750)	20%	<u>(0.136)</u>
	<b>COMPOSITE SCORE</b>				<u><b>1.559</b></u>

**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES – PAGE 5  
FOR THE YEAR ENDED JUNE 30, 2022**

**Appendix B to Subpart L of Part 668 – Ratio Methodology for Private Non-Profit Institutions**

**Section 1: Ratio and Ratio Terms**

Primary Reserve Ratio	<u>Expendable Net Assets</u> Total Expenses Without Donor Restrictions and Losses without Donor Restrictions
Equity Ratio	<u>Modified Net Assets</u> Modified Assets
Net Income Ratio	<u>Change in Net Assets without Donor Restrictions</u> Total Revenue without Donor Restrictions and Gains without Donor Restrictions

**Definitions**

Expendable net Assets = (net assets without donor restrictions) + (net assets with donor restrictions) – (net assets with donor restrictions: restricted in perpetuity)\* - (annuities)\*\* - (net property, plant and equipment)\*\*\* + (all long-term debt obtained for long-term purposes, not to exceed total net property, plant and equipment)\*\*\*\*

Total Expenses without Donor Restrictions and Losses without Donor Restrictions = All expenses and losses without donor restrictions from the Statement of Activities less any losses without donor restrictions on investments and annuities.

Modified Net Assets = (net assets without donor restrictions) + (net assets with donor restrictions)

Modified Assets = (total assets)

Change in Net Assets without Donor Restrictions is taken directly from the audited financial statements

Total Revenue without Donor Restriction and Gains without Donor Restrictions = total revenue (including amounts released from restriction) plus total gains. With regard to gains, investment returns are reported as a net amount (interest, dividends, unrealized and realized gains and losses net of external and direct internal investment expense).

\* Net assets with donor restrictions: restricted in perpetuity is subtracted from total net assets. The amount of net assets with donor restrictions: restricted in perpetuity is disclosed as a line item, part of a line item or a note, or a note in the financial statements.

\*\* Annuities are subtracted from total net assets. The amount of annuities is disclosed in as a line item or a note, or a note in the financial statements.

\*\*\* The value of property, plant and equipment includes construction in progress and lease right-of-use assets and is net of accumulated depreciation/amortization.

**FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULES – PAGE 6  
FOR THE YEAR ENDED JUNE 30, 2022**

**Section 1: Ratio and Ratio Terms (continued)**

\*\*\*\* All debt obtained for long-term purposes, not to exceed total net property, plant and equipment includes the short-term portion of the debt, up to the amount of net property, plant and equipment and construction in progress and short-term line of credit and notes payable, not to exceed total construction in progress. If an institution wishes to include the debt, including debt obtained through long-term lines of credit in total debt obtained for long-term purposes, the institution must include a disclosure in the financial statements that the debt, including lines of credit, exceeds twelve months and was used to fund capitalized assets (i.e., property, plant and equipment or capitalized expenditures per Generally Accepted Accounting Principles (GAAP)). If an institution wishes to include short-term lines of credit or notes payable for construction in progress, the institution must include a disclosure in notes of the financial statements. The disclosures that must be presented for any debt to be included in expendable net assets include the issue date, term, nature of capitalized amounts and amounts capitalized. Institutions that do not include debt in total debt obtained for long-term purposes, including long-term lines of credit, do not need to provide any additional disclosures other than those required by GAAP. The debt obtained for long-term purposes will be limited to only those amounts disclosed in the financial statements that were used to fund capitalized assets. Any debt amount, including long-term lines of credit, used to fund operations must be excluded from debt obtained for long-term purposes.

The basis for the pre-implementation PP&E and qualified debt obtained for long-term purposes will be the amounts reported in the institutions most recently accepted financial statement submission to the Department prior to the effective date of these regulations. An institution must adjust the amount of pre-implementation debt by any payments or other reductions and the pre-implementation PP&E by any depreciation/amortization or other reductions in subsequent years. Post-implementation debt will be the amount of debt that an institution used to obtain PP&E since the end of the fiscal year of its most recently accepted financial statement submission to the Department prior to the effective date of these regulations less any payments or other reductions. Post-implementation PP&E will be the amount of PP&E that an institution obtained since the end of the fiscal year of its most recently accepted financial statement submission to the Department prior to the effective date of these regulations less any depreciation/amortization or other reductions. An institution must adjust post-implementation PP&E by any PP&E obtained in subsequent years and any depreciation/amortization or other reductions in subsequent years. Any refinanced or renegotiated debt cannot increase the amount of debt associated with previously purchased PP&E.

**LISA STEPHENS CERTIFIED PUBLIC ACCOUNTANT, PLC**

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

*Independent Auditors' Report*

To the Board of Trustees  
Central Baptist College, Inc.:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Central Baptist College, Inc., which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated December 6, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Central Baptist College, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Baptist College, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Central Baptist College, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

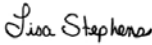
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Central Baptist College, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Lisa Stephens Certified Public Accountant, PLC  
Conway, Arkansas  
December 6, 2022

## **LISA STEPHENS CERTIFIED PUBLIC ACCOUNTANT, PLC**

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### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Central Baptist College, Inc.:

#### ***Report on Compliance for Each Major Federal Program***

#### **Opinion on Each Major Federal Program**

We have audited Central Baptist College Inc.'s compliance with the types of compliance requirements subject to the audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Central Baptist College Inc.'s major federal programs for the year ended June 30, 2022. Central Baptist College Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Central Baptist College Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### **Basis for Opinion on Each Major Federal Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing*

Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Central Baptist College Inc.'s and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Central Baptist College Inc.'s compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Central Baptist College Inc.'s federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Central Baptist College Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Central Baptist College Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Central Baptist College Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Central Baptist College Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Central Baptist College Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

#### ***Report on Internal Control Over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies

in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Lisa Stephens Certified Public Accountant, PLC  
 Conway, Arkansas  
 December 6, 2022

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 JUNE 30, 2022**

**Program – Student Financial Aid Cluster**

Federal Supplemental Educational Opportunity Grant (FSEOG)	84.007	\$ 45,621
Federal Work-Study Program	84.033	55,905
Federal Pell Grant Program	84.063	1,342,003
Federal Direct Loan Program	84.268	<u>2,985,283</u>
		<u>\$ 4,428,812</u>

**Program – Higher Education Economic Relief Fund (HEERF)**

HEERF Student Portion	84.425E	\$ 1,359,200
HEERF Institutional Portion	84.425F	1,171,316
HEERF SIP Portion	84.425M	<u>20</u>
		<u>\$ 2,530,536</u>

**(1) BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of Central Baptist College Inc. (the College) under programs of the federal government for the year ended June 30, 2022 and is presented on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position and changes in net assets of the College. For purposes of the Schedule, federal awards include all grants, contracts and similar agreements entered into directly between the College, agencies, and departments of the federal government, and all subawards to the College by nonfederal organizations pursuant to federal grants, contracts, and similar agreements. The awards all fall under one major program category in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The category is as follows:

**Student Financial Assistance** – Includes certain awards to provide financial assistance to students, primarily under the Federal Supplemental Educational Opportunity Grant (FSEOG), Federal Work Study (FWS), and Federal Pell Grant (Pell) programs of the Department of Education. Also, federally guaranteed loans are made to students of the College by various financial institutions through the Federal Direct Loan Program (FDLP).

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 JUNE 30, 2022**

**Section I - Summary of Auditors' Results**

**Financial Statements**

1. The type of report the auditors issued on whether the financial statements audited were prepared in accordance with GAAP.

Unmodified  Qualified  Adverse  Disclaimer

2. The independent auditors' report on internal control over financial reporting disclosed:
- Significant deficiency(ies)?  Yes  None reported
- Material weakness(es)?  Yes  No
3. Noncompliance considered material to the financial statements, which would be required to be reported in accordance with *Government Auditing Standards*, was disclosed by the audit?
- Yes  No

**Federal Awards**

4. The independent auditors' report on internal control over compliance for a major federal awards program disclosed:
- Significant deficiency(ies)?  Yes  None reported
- Material weakness(es)?  Yes  No
5. The opinion expressed in the independent auditors' report on compliance for the major federal award programs was:
- Unmodified  Qualified  Adverse  Disclaimer
6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?
- Yes  No
7. The programs tested as major programs included:

*Student Financial Assistance Cluster - Department of Education Direct Programs*

Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Pell Grant Program	84.063
Federal Direct Loan Program	84.268

*Higher Education Economic Relief Fund (HEERF)*

HEERF Student Portion	84.425E
HEERF Institutional Portion	84.425F
HEERF SIP	84.425M

8. The threshold used for distinguishing between type A and B programs was \$750,000.
9. Central Baptist College Inc. qualified as a low-risk auditee?
- Yes  No

**Section II - Financial Statement Findings**

None to report for the year ended June 30, 2022.

**Section III - Federal Awards Findings**

None to report for the year ended June 30, 2022.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2022**

Central Baptist College, Inc. had no findings in the prior report, **Compliance Attestation Examination of the Title IV Student Financial Assistance Programs**, for the fiscal year ending June 30, 2021.



## **2022 State of Arkansas WMA Report**

**November 3, 2022**

The State of Arkansas WMA met yesterday, November 3, at CBC with 45 messengers and 10 visitors from 19 churches in attendance. Valarie Fish was president the last two years, but was unable to be at the meeting due to illness so Kelly Williams as 1st VP moderated the meeting.

Our state project for 2021-22 was Just the Crumbs ministry and we raised approximately \$7,000 during the year. New officers were elected and a new project was chosen, that of CBC Cyber Account.

We heard from Emily Gentry, Arkansas Miss GMA, and Amanda Hall (AJ) was our keynote speaker this year.

Our meeting was closed by Mrs. Ruth Bowman reciting the WMA Motto from 2 Peter.

A committee has been formed to prepare to host the National WMA meeting here at CBC in Conway next April and the committee met to begin plans.

In 1974, Ken and I moved to Fayetteville to attend the University of Arkansas. We attended every home football game, but the biggest game each year was the one with the University of Texas Longhorns. It didn't matter if it was snowing or hot, the stands were full for this game. I still would much rather see Arkansas win than Texas. How about you?

At the WMA Retreat back in September, the State of Texas WMA challenged the State of Arkansas WMA to see who can raise the most money for Daniel Springs Baptist Camp, the WMA National Project. I remember my first time at Daniel Springs as a teenager, listening to Bro. James Speer from the podium teach us all how to take a shower using the least amount of water.

I've asked permission to receive an offering at the close of the meeting today for the National Project. I'm asking that you give in memory of Bro. James Speer and his dedication to the campground.

## **Statement Of Principles For Women's Missionary Auxiliary Of Arkansas**

### **Article I — Name**

This organization shall be called the Women's Missionary Auxiliary (WMA) of the Baptist Missionary Association of Arkansas.

### **Article II — Definition**

The Women's Missionary Auxiliary of Arkansas is the associated effort of local auxiliaries, represented by messengers of the churches in the Baptist Missionary Association of Arkansas.

### **Article III — Object**

The purpose of this state Women's Missionary Auxiliary is to encourage a spirit of Christian cooperation among the churches and to provide extended outreach for all the work of the churches; to encourage and aid the organization of local auxiliaries in every church affiliated with the Baptist Missionary Association of Arkansas; to

educate and assist local and district auxiliaries, and to serve as a link between the local, district and national auxiliaries.

#### **Article IV — Time of Meeting**

The annual meeting is held according to the time and place selected by the messengers in the annual assembly of the Baptist Missionary Association of Arkansas.

#### **Article V — Officers**

The officers of the Women's Missionary Auxiliary of the Baptist Missionary Association of Arkansas, who shall be elected annually, are as follows: president, first vice-president and second vice-president, who shall not serve in their offices more than two consecutive years; recording secretary, assistant recording secretary, corresponding secretary, assistant corresponding secretary, Girls' Missionary Auxiliary promoter, assistant Girls' Missionary Auxiliary promoter, Sunbeam promoter, assistant Sunbeam promoter, editor, assistant editor and historian. All state officers are members of the State and National Executive Committees.

Elected committees are the Promotion Committee, the Committee on Finance and Salaries and Nominating Committee, each composed of three; Retreat Committee, composed of five; and an Advisory Council composed of three pastors in the Baptist Missionary Association of Arkansas. These committees shall be elected on a staggered basis.

#### **Article VI — Duties of Officers**

##### **Section 1 — President**

- a. To provide leadership and oversee the work of the state Women's Missionary Auxiliary;
- b. To preside over the sessions of the state auxiliary;
- c. To appoint committees as directed by the body;
- d. To prepare a program and officer report booklet for the annual session;
- e. To give a report at the annual session of the Baptist Missionary Association of Arkansas;
- f. To serve as a member of the Recommendations Committee of the Women's Missionary Auxiliary of the Baptist Missionary Association of America.

##### **Section 2 — First Vice-President**

- a. To serve as assistant to the president;
- b. To preside in the absence of the president or when called upon;
- c. To serve as Enlistment Chairperson;
- d. To promote the WMA Standard of Excellence;
- e. To lead in promoting a "Pastor's Appreciation" during the month of October.
- f. To encourage daily Bible reading and Bible study;
- g. To be the chairperson of literature and tract distribution;
- h. To encourage the use of materials published by the Baptist Missionary Association.

##### **Section 3 — Second Vice-President**

- a. To select a theme for the year and notify the president and editor of that theme;
- b. To plan the program for the annual meeting;
- c. To preside in the absence of the president and first vice-president;

d. To prepare a copy of the program and send to the president for the program and officer report booklet prior to the annual meeting.

**Section 4 — Recording Secretary and Assistant**

- a. To keep a record of all meetings;
- b. To give notice of special meetings;
- c. To prepare the minutes for publication;
- d. To provide copies of the minutes to the president, historian, and the official notebook soon after the meeting.

**Section 6 — Corresponding Secretary and Assistant**

- a. To encourage the cooperation of all auxiliaries;
- b. To maintain a current roll of WMAs in the state;
- c. To serve as the financial agent to receive and disburse all funds;
- d. To make a full financial report at the annual meeting of the state WMA;
- e. To send a copy of the report to the president for the annual program booklet.

**Section 7 — Girls' Missionary Auxiliary Promoter and Assistant**

- a. To be responsible for overseeing the total scope, purpose, curriculum and activities of the state Girls' Missionary Auxiliaries;
- b. To represent the state WMA and GMA by travel and correspondence in local and district auxiliaries throughout the state;
- c. To conduct workshops to promote the Girls' Missionary Auxiliary;
- d. To serve on the National Advisory Council for the GMA of America;
- e. To make an annual report of the year's activities to the annual meeting of the state WMA;
- f. To serve as youth auxiliary editor for the Baptist Trumpet.
- g. To send a copy of the annual report to the president for the program booklet;
- h. To be paid for the expenses of the office by vote of the state WMA.

**Section 8 — Sunbeam Promoter and Assistant**

- a. To be responsible for overseeing the total scope, purpose, curriculum and activities of the state Sunbeam auxiliary;
- b. To travel, carry on correspondence and conduct workshops to promote the Sunbeam work;
- c. To make an annual report of the year's activities to the annual meeting of the state WMA;
- d. To send a copy of the report of the year's activities to the president for the program booklet;
- e. To be paid for the expenses of the office by vote of the state WMA.

**Section 9 — Editor and Assistant**

- a. To receive and edit articles for publishing in the Baptist Trumpet;
- b. To serve as the public relations officer of the WMA of Arkansas;
- c. To write articles of interest pertaining to the work of the WMA of Arkansas.

**Section 10 — Historian**

- a. To preserve the history of the WMA of Arkansas by compiling and keeping vital statistics, pictures, programs and news clippings in a scrapbook;
- b. To make an annual report of the year's activities;
- c. To send a copy of the report to the president for the annual program booklet;
- d. To recall heritage and display items of history at the annual meeting of the state WMA.

## **Article VII — Membership**

The local auxiliaries make up the membership of the state auxiliary. Each auxiliary is entitled to three messengers who have been chosen from her membership and approved by her church to vote on her behalf, provided that the church has been received into the fellowship of the Baptist Missionary Association of Arkansas.

## **Article VIII — Contributions**

All contributions of the auxiliary are to be given voluntarily and sent to the state corresponding secretary to be disbursed as voted by the auxiliary or designated by the donor.

## **Article IX — Expenses**

Regular and necessary expenses incurred by the elected officers in carrying out their duties and not otherwise provided shall be paid by vote of the auxiliary.

## **Article X — Committees**

The president shall appoint a committee of two for registration and petitionary letters, finance and resolutions at each annual meeting of the auxiliary. She shall appoint, by vote of the auxiliary, any other committees deemed necessary.

### **Section 1 — The Registration and Petitionary Letters Committee**

a. Enroll the messengers and visitors at the regular or called sessions of the auxiliary;

b. Give a report when requested by the presiding officer or messengers of the number of messengers, visitors and churches enrolled;

c. Receive petitionary letters and present them to the body when called for by the presiding officer;

d. Give a written report to the recording secretary.

### **Section 2 — The Finance Committee**

a. Receive funds brought to the annual session of the state auxiliary;

b. Keep a record of the contributors, the amounts of the contributions and the purpose for which they were given;

c. Make a report of the totals to the messengers and turn all monies and reports over to the corresponding secretary for disbursement.

### **Section 3 — The Resolutions Committee**

a. Receive resolutions, make a thorough study of them and, if deemed advisable, present them to the body;

b. Write and present such resolutions as the committee deems advisable, such as votes of thanks.

### **Section 4 — Promotion Committee**

a. The Promotion Committee shall be responsible for setting a goal for the state WMA project, for issuing a challenge to each local auxiliary and promoting the project throughout the year;

b. Make a report of their activities to the annual meeting of the state auxiliary;

c. Send a report to the president for the program booklet.

### **Section 5 — Committee on Finance and Salaries**

a. Make recommendations which are needed for expenditures of finances and salaries indicated in the statement of principles, and any others, for the advancement of this auxiliary;

b. Consider the financial status of the treasury as the recommendations are made.

**Section 6 — Nominating Committee**

a. Seek out ladies among the membership of the local auxiliaries in the state who will serve in the elected offices of the state auxiliary;

b. Present a roster of nominees for the elected officers and committees of the state auxiliaries to the annual meeting of the state auxiliary.

**Section 7 — Retreat Committee**

The Retreat Committee shall have the responsibility of selecting the theme and planning the program and activities for the annual ladies' retreat sponsored by the state auxiliary. (See Addendum One for their duties.)

**Section 8 — Advisory Council**

a. The advisory council shall serve as parliamentary advisors in all sessions of the annual meeting;

b. The advisory council shall give counsel when needed concerning any correspondence related to requests or assistance out of the ordinary course of auxiliary work.

**Article XII — The Executive Committee**

a. The Executive Committee shall consist of all the state WMA officers, the president and recording secretary of each local and district auxiliary;

b. An alternate may serve on the Executive Committee in the absence of either the president or the secretary of a local auxiliary provided she has been elected by her local auxiliary and approved by her church;

c. No more than two members from each church may vote in the Executive Committee meetings;

d. Those officers who make reports at the annual meeting shall also make reports to the executive meeting;

e. Should a vacancy in any office occur between annual meetings, it may be filled by the Executive Committee at a regular or called session or temporarily by the president until such time as the replacement can be approved. Should a vacancy occur in the office of president, the first vice-president shall assume the office and a new first vice-president elected.

f. Ten members shall constitute a quorum for the transaction of business in each committee meeting.

**Article XIII — Amendments**

The Statement of Principles may be amended at any regular session of the auxiliary by a vote of two thirds of the messengers present, provided that the amendment is offered in writing at the first meeting of the session.

**Addendum 1:**

**Guidelines for Retreat Committee**

1. A committee of five ladies shall be elected from the floor at the annual meetings of the Arkansas State WMA. These shall serve on a staggered basis of two (2) years each. The president shall serve as an ex-officio member of the committee.

2. Immediately after their election at the State WMA meeting, the new committee shall meet to elect officers.

3. Officers shall be:
  - a. Chairperson and assistant
  - b. Secretary and assistant
4. Duties of these officers shall be:
  - a. Chairperson: (1) Call meetings when they are needed; (2) Contact the camp for necessary arrangements (reservation, sound system, tables, etc.); (3) Work with the other members of the committee to coordinate the program and its scheduling; (4) Contact speakers and musicians; (5) Arrange for the printing of the programs.
  - b. Secretary: (1) Take minutes of committee meetings; (2) Notify members of future meetings; (3) Keep members informed of meetings; (4) Prepare minutes to be read at the next State WMA meeting.
  - c. Assistants shall serve when the officer cannot be present, as well as assist the officers in any way needed.
5. Several sub-committees shall function during the year:
  - a. Promotion and advertisement
  - b. Registration
  - c. Hospitality
  - d. Entertainment
6. The duties of the sub-committees are as follows:
  - a. Promotion and advertisement:
    1. Decide on modes of advertisement and schedule those advertisements;
    2. Select a contact person in each district WMA of the state;
    3. Supply information to district contacts prior to district meetings in January, April, and July;
    4. Send a letter to each local WMA about two months prior to the retreat;
    5. Arrange for advertisement in the Baptist Trumpet for at least twice during the month prior to the retreat;
    6. Provide articles concerning the retreat to the Baptist Trumpet during the year.
  - b. Registration:
    1. Provide registration information to the Promotion and Advertisement person; (Include your name, address, telephone number and how to designate checks.)
    2. Receive registration forms and maintain an accurate list of both churches and individuals who register for the retreat;
    3. Arrive at the retreat facility prior to the designated registration time and familiarize yourself with the buildings so you can give directions;
    4. Provide name badges for those who register;
    5. Receive registration fees and provide an accurate report of registration numbers and finances to the Corresponding Secretary of the State WMA.
  - c. Hospitality:
    1. Supervise arrangements for door prizes;
    2. Provide hostess gift baskets for guest speakers and musicians;
    3. Arrange for snacks for breaks during the retreat;
    4. Arrange for hospitality gifts to all who attend the retreat.
  - d. Entertainment:
    1. Arrange for entertainment, such as skits, games, an ice-breaker for getting acquainted, during the retreat;
    2. Notify each person about the amount of time allotted for their entertainment.

7. Expenses for the promotion, advertisement, speakers and other incidentals for the retreat shall be paid from the "Retreat Fund" of the Women's Missionary Auxiliary of Arkansas. The chairperson shall consult with the Corresponding Secretary about major expenses.

**Order Of Business Of Committee:**

- Meet to elect officers immediately after election;
- Select a theme and theme verse. (Work with the Second Vice President of the State WMA to coordinate with her theme.);
- Select speaker(s);
- Secure camp facility if not already done so;
- Decide on modes of advertisement to use during the year;
- Meet as often as necessary to prepare for the retreat. (Meet at the camp facility as often as needed.)

**Arkansas State GMA Statement of Principles  
(As Adopted March 19, 1977)**

**ARTICLE I: NAME**

This organization shall be called the Girls' Missionary Auxiliary (referred to as GMA) of the State of Arkansas.

**ARTICLE II: MESSENGERS**

**Section 1.** The Arkansas Girls' Missionary Auxiliary shall be composed of messengers duly chosen from the membership of the local Girls' Missionary Auxiliary as approved by their churches.

**Section 2.** Each church cooperating with the local, state and Baptist Missionary Association of America shall be entitled to five messengers, one messenger to be a Girls' Auxiliary counselor. Should the counselor be unable to attend, the local Women's Auxiliary shall elect another adult to serve in her absence. The counselor is to vote along with other messengers.

**ARTICLE III: OFFICERS**

**Section 1.** The general and presiding officers of the Arkansas Girls' Missionary Auxiliary, all of whom are to be elected annually from unmarried girls who are members of the local church and who are 14 or more years of age to eleventh grade when elected, shall be president, first vice president, second vice president, two secretary-treasurers (one adult), corresponding secretary, historian, two song leaders (one adult), and two pianists (one adult). None of these officers shall serve more than two consecutive years in the same office.

**Section 2.** The Advisory Council of this assembly shall be made up of the district youth promoters with their assistants serving as alternates.

**Section 3.** All officers except the Advisory Council shall assume their duties when the current session has adjourned and will serve throughout the next session.

**Note:** This is a method adopted for electing officers on July 12, 1977.

1. Each District GMA will be able to submit one candidate for each office, if they desire. These candidates should be elected by the District GMA in either their October or January meetings.

2. The district youth promoter will send the state youth promoter the list of candidates from her district with their name, age, church where member, and brief statement as to why the girl is qualified.

3. The information on the candidates from all the districts will then be printed either in the Baptist Trumpet or in a newsletter before our annual meeting.

4. The girls should vote for the best qualified; not for someone just because they are the candidates from your district. Please note that there will be no campaigning.

5. At the meeting, as your girls register, they will be given a ballot with a place for five votes for each office. In the morning session, all candidates will be introduced. The ballots will be taken up by the officers after the candidates have been introduced and ballots have been marked.

6. The state youth promoter and Advisory Council will count the ballots during lunch. The new officers will be announced at the time of installation.

#### **ARTICLE IV: DUTIES OF OFFICERS**

**Section 1.** The duties of the president are (1) to preside over all state meetings; (2) to appoint (with the help of the Advisory Council) all committees not otherwise provided for; (3) to call special meetings when necessary; (4) to master the Girl's Missionary Auxiliary manual and learn parliamentary procedure.

**Section 2.** The duties of the first vice president are (1) to preside over the meeting in the absence of the president; (2) to help in the enlistment of girls auxiliaries everywhere in the state auxiliary.

**Section 3.** The duties of the second vice president are (1) to preside over the meeting in the absence of the president and first vice president; (2) to work with the youth promoter of the State WMA in planning the program for the annual meeting.

**Section 4.** The duties of the two secretary-treasurers are (1) to record and keep the proceedings of every meeting; (2) to give notice of special meetings; (3) to receive and disburse all funds according to the will of the donors; (4) to give a balanced report of finances at every business meeting. The adult secretary-treasurer will take minutes in full as well as the elected GMA secretary and will receive and disburse the money for the State GMA work.

**Section 5.** The duties of the corresponding secretary are (1) to send articles to the denomination papers about the state meeting; (2) to write any articles of interest and information throughout the year to encourage the State GMA work; (3) to cooperate with the youth promoter of both the State and the National GMA in publicizing the Girl's Missionary Auxiliary work.

**Section 6.** The duties of the song leaders and pianist are (1) to have charge of all music during the time of meeting; (2) to use as many of the young people present as possible.

**Section 7.** The duties of the historian are (1) to keep an accurate record of the dates and items of interest of the State GMA; (2) to keep a file of annual minutes for each year since the organization of the state auxiliary.

**Section 8.** The duties of the Advisory Council are (1) to serve as parliamentarians during the meeting (one member of the council to sit on the stage with the presiding officer during the meeting to offer assistance and advice as needed); (2) to assist the secretary/treasurer in keeping accurate records and disbursing offerings; (3) to make recommendations for the improvement of this meeting; (4) to perform any other duties as needed.



## **ARTICLE V: MEETINGS AND PROGRAMS**

This organization shall meet twice a year, the third Saturday in March and the fourth Friday and Saturday in July, the March meeting being our annual business session and time for selection of Miss GMA and Junior Miss GMA; and the July session being an informal houseparty with a counselor's workshop over which the state youth promoter is in charge. The place of annual meeting shall be chosen by the messengers from invitations. The program for said meetings to be under the direction of the state youth promoter of the State WMA.

## **ARTICLE VI: COMMITTEES**

A registration committee, finance committee, and petitionary letter committee shall be provided by the church entertaining the meeting. Other needed committees may be appointed by the president with the assistance of the Advisory Council.

## **ARTICLE VII: REPORTS**

The counselors for the Sunbeams, Junior and Intermediate Girl's Auxiliary, and the Young Ladies' Auxiliary shall be responsible for making a monthly report to the local general Women's Missionary Auxiliary secretary.

The general auxiliary shall elect one of the counselors of the youth auxiliaries groups to be responsible for combining these reports and making one copy for the general auxiliary to the district girls auxiliary meeting. The district youth promoter will send a combined copy for her district to the state youth promoter quarterly. If a group is not in a district, the local counselor shall mail a copy directly to the state youth promoter.

All district, state or national reports are to be mailed quarterly. The quarterly reports are to be made out on the National Youth Auxiliaries general report blank.

### **Reporting Made Easy**

The following outline is an effort to help make reporting as simple and easy as possible.

**Step 1.** Individual reports made weekly on the youth auxiliary personal service report blank in the local GMA meeting.

**Step 2.** One counselor (your church may have only one) elected by the Women's Missionary Auxiliary for combining these reports on the National Youth Auxiliary general report blank and sending them to their designated places. Be sure to keep one for the local file (1) Monthly — a report to the general WMA secretary of the local church. (2) Quarterly — a combined copy to the District Girl's Missionary Auxiliary. An oral combined report shall be made at the time of the district Girls Auxiliary meeting. (3) Quarterly — The district youth promoter sends a combined copy of her district's report in the state youth promoter. She, in turn, will combine all the district reports and send a combined copy of the state report to the national youth promoter. If there is no district promoter, send the report directly to the state youth promoter.

## **ARTICLE VIII: AMENDMENTS**

This Statement of Principles shall be amended at any regular session by a two-thirds majority vote of the messengers present.

## **ARTICLE IX: MISS GMA AND JUNIOR MISS GMA PRESENTATION**

The Arkansas Girls Missionary Auxiliary will select a Miss GMA and Junior Miss GMA annually to represent the state in the National Miss GMA and Junior Miss GMA presentation, following the rules as laid down by the National Girl's Missionary Auxiliary. These will be selected at the annual meeting in March and be presented in a pageant in the afternoon program. The official robes will be worn and used by the Miss GMA and Junior Miss GMA during their year of service and then passed on. Trophies will be given to Miss GMA and Junior Miss GMA, with plaques being given to the first runner-up in each division.

## **The Master's Builders Report**

The Master's Builders are still in the business of Raising Roofs for Christ!

We started our projects in 1991. We have done 179 in these past 31 years.

We had 6 projects this past year.

We are scheduled so far to do 1 job starting in the Spring. Faith Chapel, Flippin, Arkansas with Johnny Shew.

- 1 Latch Baptist Church, Gilmer, Texas with Leon Ross.
- 2 Rosewood Baptist Church, Gilmer, Texas with Charles Johnson
- 3 Jacksonville College with Joe Lightner
- 4 Daniel Springs Camp, Gary, Texas with Jason Pruitt
- 5 We Are Free
- 6 Celebration Baptist Church, Haskell, Arkansas with Allan Eakin

If your church needs help, larger or small, we are eager to help. Contact Eddie Sikes.

2022 Annual Report  
**Department Of Youth**  
Dan Carson, Director

**BMA of Arkansas Youth Department Annual Report for 2022**

During the 2021-2022 associational year, we have continued to fulfill the work of the BMA of Arkansas Youth Department and invest in those that seek to impact the next generation for Jesus Christ. Our mission remains the same. We want to provide connections, continuing education, and coaching for student ministry pastors and leaders.

**Our Podcast**

Since beginning in February 2020, our reach has continued to grow through the **Student Ministry Matters** podcast. As of this writing, we have released 135 episodes and 7 ministry updates. Those episodes have reached all 50 states and 93 other countries. Total downloads have reached 17,149 from 6,120 of last year. I want to thank Chris Vines for serving with me as co-host. You can find the podcast at [www.studentministrymatters.podbean.com](http://www.studentministrymatters.podbean.com) or through most major podcasting platforms.

**Our Community**

The BMA of AR Youth Department is also continuing to bring student ministry leaders together through digital means. During this year, the Student Ministry Matters Community (BMA of AR Youth Department) Facebook group grew from 266 members to 290 members. Our page now is followed by 516 compared to 435 in 2021. Our Twitter and Instagram accounts also saw growth. Twitter went from 106 to 138 followers and Instagram went from 245 to 330. We still have a small footprint on social media, but we continue to look for ways to see that grow and impact others. Our YouTube channel continues to provide an avenue to share the podcast, announcements from Student Ministry Matters, and teaching videos. With growing only from 27 to 34 subscribers, it remains in the beginning stages of its usefulness.

**Our Conference**

This year's Student Ministry Workers Retreat was another great time of connecting and continuing education. We had 65 in attendance and enjoyed Dr. Samuel Bierig and Dr. Jared Bumpers of Midwestern Baptist Theological Seminary sharing in our main sessions. Maverick Hendricks and Nathan Dodson did a great job in leading our worship. Dr. Bumpers, Sidney Vines, Temple Carson, Rodney Fry, Jake McCandless, and Jonathan Cofer led out in our break-out sessions.

I want to thank Central Baptist College for allowing us to meet on their campus and the many others that helped make our event happen. Next year's event is scheduled for September 16, 2023.

**Our Continuing Impact**

We see three great needs as we move forward. One, there seems to be a growing number of student ministry vacancies in our churches. Helping churches find student ministry workers is a necessary part of the work we do. We want to be helpful in that process and are seeking ways to help encourage the choice of student ministry.

Two, there is a need to encourage young men to consider the call of ministry in their lives. While we have no desire to be the Holy Spirit, we need to help encourage that possibility that in lives of young men. Finally, there is a need for a greater focus on evangelism in our student ministries. Our challenge as a department is to help in these and other areas. There is still much work to be done.

Thank you for allowing us to continue to work and invest in student ministry workers in Arkansas and beyond.

You can help us fulfill our mission by doing the following...

1. **Pray for us.**
2. **Give monthly to the BMA of Arkansas Youth Department.** We want to continue to expand our reach and ministry. We can't do that alone. I am so appreciative of the churches that give on a regular basis to our ministry. They allow us to do all that we do. Consider joining our team. You can do that by mailing a check to BMA of AR Youth Department c/o Calvary Baptist Church, 1410 North Porter Road, Fayetteville, AR 72703.
3. **Give a one-time gift.** If your church is unable to give monthly, consider sharing a one-time gift with the youth department. It was a one-time gift that gave us the courage to start our annual Student Ministry Workers Retreat.
4. **Consider financially sponsoring our annual retreat.** It takes close to \$7000 to cover all of our expenses. Between gifts through the year and sponsorships, we have managed to make it happen and keep the event at a low price. We want to continue to keep the event at a low cost for attendees to make it possible for volunteer, part-time, and bi-vocational student ministry workers as well as ministry students to continue to attend.
5. **Share about our ministry with your student ministry workers.** They may not know about our podcast, social media accounts, or annual conference. We want to help them. It doesn't matter if they are paid or volunteer. Our heart beats to help them.

# Department of Youth Financial Report

NAME	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>Ending Balance from 2021</b>	<b>8,591.88</b>	<b>8,609.37</b>	<b>8,576.65</b>	<b>8,278.79</b>	<b>7,239.91</b>	<b>8,097.32</b>	<b>8,488.51</b>	<b>8,154.95</b>	<b>7,477.67</b>	<b>6,998.41</b>		
<b>INCOME</b>												
Antioch Baptist	-	-	-	-	-	-	-	-	-	-	-	-
Association of Baptist Students	-	-	-	-	-	-	-	-	-	-	-	-
Baptist Missionary Assoc AR	75.00	-	-	-	-	-	-	-	-	-	-	-
BMA Seminary	-	-	-	-	300.00	-	-	-	-	-	-	-
Berean 10.00	10.00	10.00	-	20.00	10.00	10.00	10.00	10.00	-	-	-	-
Calvary-Fayetteville	108.00	109.00	91.00	-	225.00	109.00	127.00	95.00	134.00	-	-	-
First Baptist - McNeil	-	-	-	-	-	-	-	-	-	-	-	-
Friendship	-	-	-	-	-	-	-	-	-	-	-	-
Hattiesville	-	-	-	-	-	-	-	-	-	-	-	-
Macedonia Missionary	-	-	-	-	-	-	-	-	-	-	-	-
Meadowview	-	-	-	-	-	-	-	-	-	-	-	-
Mountain View	-	60.00	-	-	60.00	-	-	60.00	-	-	-	-
New Prospect	50.00	50.00	50.00	-	50.00	100.00	50.00	50.00	50.00	-	-	-
Oak Park	173.00	-	-	-	286.00	215.00	-	-	333.00	-	-	-
Old Hickory Baptist	-	-	-	-	-	-	-	120.00	-	-	-	-
Prospect WMA	-	25.00	50.00	-	-	120.00	-	-	-	-	-	-
Round Mountain	537.00	427.00	303.00	-	621.00	390.00	50.00	25.00	50.00	-	-	-
Springhill	-	-	185.00	-	115.00	-	185.00	551.00	420.00	-	-	-
Summers	-	-	40.18	-	43.12	-	-	-	197.00	-	-	-
Temple-Rogers	-	-	-	-	-	-	-	-	413.94	-	-	-
Village Creek	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>953.00</b>	<b>681.00</b>	<b>729.18</b>	<b>0.00</b>	<b>1,420.12</b>	<b>1,269.00</b>	<b>422.00</b>	<b>911.00</b>	<b>1,607.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ADDITIONAL INCOME</b>												
Other Donors	-	-	-	-	100.00	-	-	-	100.00	-	-	-
Eventbrite	-	-	-	-	-	-	-	-	-	-	-	-
SMWR Registration	-	-	-	-	-	-	-	-	1,420.06	-	-	-
Amazon return	-	-	-	-	-	-	-	-	-	-	-	-
SMWR 2021	-	-	-	-	-	-	-	-	-	-	-	-
Podcast Patron	36.03	35.95	36.11	36.03	36.15	35.83	36.11	35.95	36.11	-	-	-
BMAA Reimbursement for Soar	-	-	-	-	-	-	-	-	-	-	-	-

# Department of Youth Financial Report

EXPENSES	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
BMA Youth	-	-	-	-	-	12.17	-	-	-	-	-	-
Travel expense	-	-	-	-	-	-	-	-	-	-	-	-
BMA Youth	14.10	-	-	39.51	-	151.79	-	-	-	-	-	-
Promotional expense	-	-	-	-	-	-	-	-	-	-	-	-
Bank of Fayetteville	-	-	-	-	-	-	-	24.00	-	-	-	-
Checks	-	-	-	-	-	-	-	-	-	-	-	-
SOAR	-	-	-	-	-	-	-	-	-	-	-	-
Travel expenses & promotions	-	-	-	-	71.94	-	-	-	-	-	-	-
Buffer Pro Year	-	-	-	-	-	-	-	-	72.00	-	-	-
Nathan Dodson	-	-	-	-	-	-	-	-	-	-	-	-
Conference Worship Leader	-	-	-	-	-	-	-	-	150.00	-	-	-
Maverick Hendrick	-	-	-	-	-	-	-	-	-	-	-	-
Conference Worship Leader	-	-	-	-	-	-	-	-	150.00	-	-	-
CBC Youth Day	-	-	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Jared Bumpers	-	-	-	-	-	-	-	-	-	-	-	-
Conference Speaker	-	-	-	-	-	-	-	-	600.00	-	-	-
Dan Carson (Salary)	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	-	-	-
Chesterbrook	-	-	-	-	-	-	-	-	-	-	-	-
Web Site	-	-	-	-	-	-	-	-	-	-	-	-
Ionos (Website)	-	-	-	-	-	-	-	140.05	-	-	-	-
Podcast On-line Fee	-	-	-	-	-	-	-	-	-	-	-	-
4 Imprint	-	-	-	-	-	-	-	-	-	-	-	-
Promotional Items	-	-	-	285.71	-122.73	-	-	-	-	-	-	-
Social Media & Podcast	174.00	-	149.00	-	-	-	42.00	-	-	-	-	-
SMWR 2022	-	-	-	-	-	-	-	-	-	-	-	-
Gas, Food, Hotel, Promotions, Ads	-	-	-	-	-	-	-	667.00	1,858.62	-	-	-
Abigail Weihe	-	-	-	-	-	-	-	-	-	-	-	-
Conference Photographer	-	-	-	-	-	-	-	-	50.00	-	-	-
Trumpet Printing	-	-	-	-	-	-	-	-	-	-	-	-
YP Encouragement	33.79	-	-	-	-	-	-	43.53	13.04	-	-	-
Zoom Video	-	-	-	-	-	-	-	-	-	-	-	-
Annual Fee	-	-	164.51	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>971.89</b>	<b>750.00</b>	<b>1,063.51</b>	<b>1,075.22</b>	<b>689.21</b>	<b>913.96</b>	<b>792.00</b>	<b>1,624.58</b>	<b>3,643.66</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHECKING INTEREST</b>	<b>0.35</b>	<b>0.33</b>	<b>0.36</b>	<b>0.31</b>	<b>0.35</b>	<b>0.32</b>	<b>0.33</b>	<b>0.35</b>	<b>0.29</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BANK STATEMENT BALANCE</b>	<b>8,609.37</b>	<b>8,576.65</b>	<b>8,278.79</b>	<b>7,239.91</b>	<b>8,097.32</b>	<b>8,488.51</b>	<b>8,154.95</b>	<b>7,477.67</b>	<b>6,998.41</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **Missionary Committee Meeting**

**July 14, 2022**

At 10:00 am Bro. David Inzer called the meeting to order at South City Church. Dan Carson led in the opening prayer. A song was led by Bryan Shephard and then a devotional was given by Derrick Bremer.

New messengers were seated since the last meeting. Bro. Inzer turned the meeting over to Bro. Paul White. Bro. Paul introduced Jake McCandless to share with the body his call to the mission field in Pea Ridge, Arkansas. Jake introduced his family and shared his being led to the mission field.

Bro. Randy Shepherd read the minutes from the Advisory Committee Meeting on June 6, 2022, recommending the election of Jake McCandless to be a missionary in Pea Ridge, Arkansas. A motion and second was made to approve the Advisory Committee's recommendation. The motion carried.

A motion and second was made to elect Roger Pearce to replace Jake McCandless on the Advisory Committee. That motion carried.

A motion was made by Derrick Bremer to invite a member of the sending church to meet with the Advisory Committee when they meet with the missionary on the field. The motion was seconded and approved by the body with opposition.

The meeting was closed with prayer.

— *David Inzer (chairman); Randy Shepherd (clerk)*

## **Advisory Committee Meeting**

**March 28, 2022**

The Advisory Committee meet on March 28th at the Mission office at 8:00 am. The following members were present: Tim Brewer, Hershel Conley, Keith Lewis, Jake McCandless, Joe Owens, and Randy Shepherd.

Chairman, Joe Owens called the meeting to order and led in an opening prayer. Missions Director, Paul White, then gave some general updates about the missionaries and their work. He informed us that the building in Fort Smith had been sold and the money would be deposited in the Revolving Loan Fund account.

The following missionaries were interviewed and shared their reports and gave their plans for the near future. Following each missionary, a prayer was given on their behalf by one of the committee members.

Juan Carlos Posadas - Prayer by Randy Shepherd

Ruben Isturiz - Prayer by Hershel Conley

Johnny Shew - Prayer by Tim Brewer

Clinton Morris - Prayer by Jake McCandless

The meeting dismissed for lunch and resumed the missionary interviews at 1:30.

Michael Hight - Prayer by Joe Owens

Roberto Marcelletti - Prayer by Keith Lewis

Bryan Clay - Prayer by Hershel Conley

A motion by Keith Lewis and seconded by Hershel Conley to adopt the reports of the missionaries carried. Also included in that motion was to have the Mission Trip for the committee to be August 1-2, 2022.

Dismissal prayer was led by Tim Brewer.

— *Joe Owens, Chairman; Randy Shepherd, Clerk*

## **June 6, 2022**

The Advisory Committee meet on Monday June 6, at the State Missions' Office with the following members present: Tim Brewer, Hershel Conley, Joe Owens, and Randy Shepherd.

Joe Owens, chairman, called the meeting to order and opening prayer was given by Randy Shepherd. Bro. Paul White then explained the offer from South City Church concerning an easement into the Missions building and property. State Missions would buy the easement for \$50,000.00 and when South City sells their property, this money would be given back by the church to State Missions. That way the Missions Department would not be out any money in the end but have a legal easement to the property.

A motion was made by Hershel Conley to accept the offer. A second was made by Tim Brewer and the motion carried.

The Committee then interviewed Jake and Amanda McCandless. Jake shared how the Lord was leading him to start a mission in Pea Ridge, Arkansas. They both related various ways in which the Lord had been working in their ministry that led them to this decision. At the end of the interview, Tim Brewer led in prayer.

A motion by Joe Owens to recommend them to the State Association to serve as missionaries in Pea Ridge. A second was made by Hershel Conley and the motion carried.

Closing prayer was given by Joe Owens.

— *Joe Owens, Chairman; Randy Shepherd, Clerk*

## **Advisory Committee & Missions Director Tour of Mission Projects • August 1-2, 2022 Monday Morning**

The Advisory Committee met at the BMA of Arkansas State Missions Office to go visit the missionaries for the Annual Tour of Missions.

The Members present were Hershel Conley, Keith Lewis, Joe Owens, and Randy Shepherd. Tim Brewer, and Roger Pearce (elected to replace Jake McCandless) were unable to attend this trip.

After meeting at the office, the Committee and Director first traveled to Epic Church in Springdale, Arkansas to meet with Jake McCandless, Roberto Marcelletti, and Clinton Morris.

(A brief business session was held after meeting with each missionary to consider recommendations.)

After meeting with Jake and hearing his report about the progress of the mission field in Pea Ridge, Hershel Conley led in prayer for Jake and his mission. A motion was made by Hershel Conley and seconded by Keith Lewis to approve Jake's report. Motion passed.

Joe Owens made a motion, seconded by Keith Lewis to recommend Jake McCandless as nominee working with Pea Ridge Baptist Mission in Pea Ridge. Motion passed.

The committee then heard the report from Roberto Marcelletti and his work in Northwest Arkansas. After hearing his report Randy Shepherd let in prayer for Roberto and his mission. A motion was made by Randy Shepherd and seconded by Keith Lewis to approve Roberto's report. Motion passed.

Hershel Conley made a motion, seconded by Joe Owens to recommend Roberto Marcelletti as nominee working with Gracia Soberana Hispanic Mission in



Northwest Arkansas. Motion passed.

Clinton Morris presented his report from The Table mission in Springdale and Joe Owens led in prayer for Clinton and the mission. A motion was made by Randy Shepherd and seconded by Keith Lewis to approve Clinton's report. Motion passed. Motion was made by Joe Owens and seconded by Hershel Conley to recommend Clinton Morris as nominee for missionary working with The Table Baptist Mission in Springdale. Motion passed.

The Committee and Bro. Paul had lunch with Jake, Roberto, and Clinton in Springdale before heading out to see Johnny and Karen Shew in Flippin.

Bro. Paul and the Committee arrived at Faith Chapel in Flippin and met with Johnny and Karen Shew.

After hearing their report and visiting the location picked out for the church to be built, Keith Lewis led in prayer for the Shews and their mission field.

Keith Lewis made a motion, seconded by Joe Owens to approve Johnny's report. Motion passed.

Motion was made by Randy Shepherd and seconded by Hershel Conley to recommend Johnny Shew as nominee for bi-vocational missionary working with Faith Chapel Baptist Mission in Flippin.

Motion passed.

Bro. Paul and the Committee left Flippin and headed to Conway to spend the night.

### **Tuesday Morning**

The Committee met with Juan Carlos Posadas at the Creciendo en Cristo (Growing in Christ) Hispanic Mission in North Little Rock. After hearing his report Hershel Conley led in prayer for Juan Carlos and his mission.

Randy Shepherd made a motion and Keith Lewis seconded to approve Juan's report. Motion passed.

Motion made by Joe Owens seconded by Hershel Conley to recommend Juan Carlos Posadas as missionary working with Creciendo en Cristo (Growing in Christ) Hispanic Mission in North Little Rock. Motion passed.

The Committee next met with Ruben Isturiz at Chanel Valley Baptist Church in West Little Rock.

After hearing his report Randy Shepherd led in prayer for Ruben and his mission field.

Motion made by Hershel Conley and seconded by Keith Lewis to approve Ruben's report. Motion passed. Motion made by Joe Owens and seconded by Randy Shepherd to recommend Ruben Isturiz as bi-vocational missionary working with Ebenezer Hispanic Mission in West Little Rock. Motion passed.

Bro. Paul and the Committee next met with Michael Hight at the State Missions office.

After hearing Michael's report on the Hispanic mission work in Arkansas, Keith Lewis led in prayer for Michael and his work. Motion made by Joe Owens and seconded by Keith Lewis to approve Michael's report. Motion passed. Motion made by Hershel Conley and seconded by Keith Lewis to recommend Michael Hight as nominee as Hispanic Coordinator of the BMA of Arkansas State Missions. Motion passed.

The Committee next met with Bryan Clay in the building he is using for services in Benton.

After hearing Bryan’s report Joe Owens led in prayer for Bryan and his mission field. Motion made by Joe Owens and seconded by Randy Shepherd to approve Bryan’s report. Motion passed.

Motion made by Hershel Conley and seconded by Keith Lewis to recommend Bryan Clay as nominee for missionary working with Faith Journey Baptist Mission in Benton. Motion passed.

Motion made by Joe Owens and seconded by Randy Shepherd to recommend the continuation of all current Mission Projects of the BMA of Arkansas State Missions.

Motion made by Keith Lewis and seconded by Joe Owens to recommend a 3% cost of living increase of base salary for Executive Director and all missionaries with all other benefits remaining the same. Motion passed.

In further business: The Committee reviewed the July 2022 Addendum to the Employee Handbook for the BMA of Arkansas State Missions. Motion made by Hershel Conley and seconded by Keith Lewis to approve the Addendum. Motion passed.

The Committee recommends the changes of the Advisory Committee Guidelines that will appear in the Recommendations Booklet for the Annual State meeting in November 2022.

Motion made by Keith Lewis and seconded by Joe Owens to approve the changes. Motion passed.

— Joe Owens, Chairman; Randy Shepherd, Clerk

## **Recommendations of the ADVISORY COMMITTEE**

### **I. CURRENT PROJECTS**

We recommend the continuation of the following mission projects of the BMA of Arkansas State Missions:

1. Creciendo en Cristo (Growing in Christ) Hispanic Mission, North Little Rock
2. Ebenezer Hispanic Mission, West Little Rock
3. Faith Chapel Baptist Mission, Flippin
4. The Table Baptist Mission, Springdale
5. Faith Journey Baptist Mission, Benton
6. Gracia Soberana Hispanic Mission, NWA
7. Epic Life Baptist Mission, Pea Ridge

### **II. MISSIONS PERSONNEL**

1. We recommend Paul White as nominee for Executive Director of the BMA of Arkansas State Missions.
2. We recommend Michael Hight as nominee for Hispanic Coordinator of the BMA of Arkansas State Missions.
3. We recommend Juan Carlos Posadas as nominee for missionary working with Creciendo en Cristo (Growing in Christ) Hispanic Mission in North Little Rock.
4. We recommend Ruben Isturiz as nominee for bi-vocational missionary working with Ebenezer Hispanic Mission in West Little Rock.
5. We recommend Johnny Shew as nominee for bi-vocational missionary working with Faith Chapel Baptist Mission in Flippin.

6. We recommend Clinton Morris as nominee for missionary working with The Table Baptist Mission in Springdale.
7. We recommend Bryan Clay as nominee for missionary working with Faith Journey Baptist Mission in Benton.
8. We recommend Roberto Marcelletti as nominee for missionary working with Gracia Soberana Hispanic Mission in NWA.
9. We recommend Jake McCandless as nominee for missionary working with Epic Life Baptist Mission in Pea Ridge.

### **III. GUIDELINES FOR INTERIM MISSIONARY**

1. Interim missionaries shall be secured as needed by the Executive Director and the Advisory Committee.
2. The interim missionary shall be under the supervision of the Executive Director.
3. The salary will be a day wage of \$200 per day and a maximum of two days a week without prior approval from the director.
4. The mission or mission church utilizing the interim missionary's services shall pay his expenses while on the field.
5. We recommend that the mileage benefit to and from mission projects shall be consistent with the IRS.
6. The interim missionary shall not receive the fringe benefits provided for the full-time missionaries.

### **IV. SALARIES AND BENEFITS**

1. We recommend a 3% cost of living increase of base salary for the Executive Director and all other present benefits remain the same.
2. We recommend 3% cost of living increase of their base salary for all our missionaries and all other present benefits remain the same.
3. We recommend that we grant tenure to an incoming Executive Director or missionary at a rate of one year for each five years of pastoral experience. This tenure would apply toward the tenure policy adopted by the association in 1997, which is:
  - 3-5 years — 1% of base increase
  - 6-8 years — 1.5% of base increase
  - 9-11 years — 2% of base increase
  - 12-14 years — 2.5% of base increase
  - 15-17 years — 3% of base increase
  - 18-20 years — 3.5% of base increase
  - 21 years or more — 4% of base increase
    - base increase — that part of salary not designated as housing
4. We recommend the missions office provide dental coverage for all full-time office staff and missionaries. Reimbursement on each visit would be 50% up to a limit of \$1,500 per year. This coverage would be for the whole family and not \$1,500 per member. It would only apply toward children living at home and not graduated from high school. The Missions Office would issue reimbursement upon receipt of a copy of the paid bill from the dentist office.
5. We recommend that all salaries and benefits be effective at the beginning of the association year.

## **V. SPECIAL GUIDELINES FOR MISSIONS PROGRAMS**

### **A. Work Outside The State Of Arkansas**

1. Missionaries of the BMA of Arkansas are allowed to work anywhere in the continental United States. In those states having an organized state missions program, no work shall be done except by consent of that state's missions director.
2. Applications for new mission projects outside the state are to be considered at the annual meeting and that such application be submitted to allow adequate time for thorough investigation in advance of the meeting of the state association, and that such application be processed by the Advisory Committee, recommended by the Missionary Committee, and that they be elected by the association in annual session.
3. The Missionary Committee be authorized to fill out-of-state missionary positions that might become vacant during the associational year.
4. That salaries, housing allowance, and other fringe benefits which apply to missionaries working within the state be applicable to those working outside the state boundary.
5. That all regulations concerning missionaries in the state also be applicable to those working outside the state boundary.

### **B. Missions Policies**

1. To be considered current, all applications must be received since the last associational meeting.
2. Those persons who make application during the association year and desiring to serve as a missionary of the BMA of Arkansas shall submit an application form which the office will furnish, allowing adequate time for investigation before they are considered. All applicants for state missionary status must be a licensed and ordained minister that meets the qualifications of a minister as stated in II Timothy 3. Every missionary applicant shall supply a formal letter of endorsement from the church where he holds membership before he goes on the field. And every newly recommended missionary shall go through an assessment before being presented to the association for election.
3. Missionaries shall be limited to four revival meetings per year and shall be permitted to retain the proceeds from these meetings.
4. All first monies paid the missionaries shall be designated as housing allowance not to exceed the scheduled allocation.
5. Upon investigation, if the Executive Director shall find any missionary's work to be unsatisfactory, he and the Advisory Committee shall make further investigation, and at a called session of the Missionary Committee a full report shall be made and a vote taken to retain or dismiss the missionary.
6. Moving expenses of the missionaries shall be paid while under actual employment of the BMA of Arkansas State Missions and shall be under the supervision of the Executive Director. For clarification, this is to help in self-moving efforts as truck rental, etc. and does not refer to a professional moving line as such.
7. A moving loan up to \$3,000 be made available to the Executive Director and missionaries when they move to a new field. This would be to help with

down payments, deposits, incidental expenses, etc., that occur in a move. The interest free loan would be paid back at the rate of \$50 per month to be held out of the housing allowance. After faithful payment, the final 20% of the loan would be forgiven. Should a missionary or Executive Director resign or be dismissed before the agreed payment, the remainder of the loan would be due immediately with any salary or housing allowance due being applied to the amount of the loan.

8. A start-up fund of \$2,000 be provided to each new mission for the purpose of advertisement and promotion material (signs, newspapers, etc.) and paid from copies of receipts brought or sent to the office.
9. All full-time mission congregations shall assume a portion of the missionary pastor's salary on a graduated basis with an increase of \$20 per month. The payment will remain at \$20 for the first six months with new missions, and they shall begin the graduated plan on the seventh month. If necessary, the mission congregation may suspend the increment increase for 60 days and if additional time is needed, they shall counsel with the Executive Director and the Advisory committee concerning their future plans. After seven years a mission/church congregation should be able to assume all the pastor's salary and benefits.

## **VI. FURTHER RECOMMENDATIONS**

1. We recommend the Missionary Committee be authorized to approve the relocation or replacement of missionaries whose mission church becomes self-supporting between sessions of the annual association.
2. We recommend giving our Executive Director and our missionaries a rising vote of appreciation for their work in missions.
3. We recommend and encourage the churches of the BMA of Arkansas to continue supporting Special Emphasis, and that the months of May-June-July be dedicated as Special Emphasis with no set dollar amount, and the last Sunday in July be set aside for Special Emphasis offering for BMA of Arkansas State Missions.
4. We recommend that the churches of the BMA of Arkansas pray for our State Missions Director, missionaries, the prospects of new missionaries and mission projects.
5. We recommend that should the Executive Director decide to resign or retire between sessions, that the Executive Director and Advisory Committee serve as a Search Committee for a replacement. Applications will be received, and a nominee presented to a called Missionary Committee meeting for approval. If possible, the Executive Director will stay on to train the new Executive Director for no more than two months. Both men would receive the same salary and benefits for the transition period.
6. We recommend the continuation of the Silas Connection, which allows the Executive Director to work with each missionary to secure a bi-vocational assistant to the ministry with a stipend of \$875 per month for a period not to exceed three years.

## VII. GUIDELINES FOR BI-VOCATIONAL MISSIONARY

1. The compensation for a bi-vocational missionary shall be worked on an individual basis between the Executive Director, Advisory Committee and bi-vocational missionary.
2. A bi-vocational missionary can be elevated to full time status as the need arises with the work.
3. A bi-vocational missionary that has moved to full time for the sake of building will have the option of going back to bi-vocational should this be deemed best.

## Silas Connection

This is a new part time position in State Missions voted in at a special called meeting of the Missionary Committee in July 2014. This individual is to be in cooperation with the individual missionary and mission.

This person's purpose would be to aid in outreach and development of basic programs as the missionary deems necessary. It would be good if the person was gifted in spiritual gifts and talents different from those of the missionary, thus allowing a missionary to secure a person to help in specific areas, such as music, education, or outreach. To increase the effectiveness and speed up the time required to organize. To broaden the missionary's footprint.

The basis for this position is derived from a study of scriptures where in Jesus sent them out by two and Ecclesiastes 4.

*"Eccl. 4:9 "Two [are] better than one; because they have a good reward for their labour. 10: For if they fall, the one will lift up his fellow: but woe to him [that is] alone when he falleth; for [he hath] not another to help him up. 11: Again, if two lie together, then they have heat: but how can one be warm [alone]? 12: And if one prevail against him, two shall withstand him; and a threefold cord is not quickly broken." (KJV)*

*— In His Service, Paul White*

2022 Annual Report  
**State Missions**  
Paul White, Executive Director

I am grateful that with prayer and determination we, as an association, have thus far survived the pandemic. I don't mean to say we have not suffered its effects. With outreach being the greatest tool of a missionary and that being limited to a certain degree, it was and is still difficult to be completely effective. Because of people, churches, and associations we have not only hung on but at the same time increased in several levels.

Last fall we were blessed to have two mission points organize. Cain Baptist Church, Jim Tollison pastor and Connection Point Baptist Church, Chad White pastor, became co-laborers beside the rest of our churches.

Through your generosity and systematic giving, the office has been able to search out men and expand the footprint of your State Missions' work, seemingly in the worst of times. Because this association has a love for lost souls and a desire to fulfill the great commission, the banner of Christ in Arkansas is being held high. This spring and summer we added three new missionaries, Bryan Clay, Roberto Marcelletti, and Jake McCandless to fill the need across the state of Godly men sharing a Godly message to a lost and ungodly world.

Sadly, after years of effort the work in Fort Smith closed. They, like so many, were the victims of a mix of covid and a heavy anti-God spirit that seems to preside in that town. But it's like God to turn defeat into a victory! God honored your faith and blessed us by allowing the property to sell for as much as we had invested in that work, thanks to Darrin Smith and his wife's ability to remodel and decorate. Those funds in their entirety went back into your State Missions. Praise the Lord! As in any war, even with all the effort we can muster, sometimes battles are lost and while all our investment was recuperated and while the result may not have been what we had hoped for, over a hundred souls were saved and countless ministered to through its presence. And friends, Satan himself can never change that!

With all the ups and downs over the past couple of years, we are in the process of developing another up in the department. We want to email a newsletter from the office to better inform those who pray and support this ministry. With the newsletter it is our plan to highlight the happenings at our Mission Projects in picture and word. To develop our email list, we will give away an iPad this year at the November State meeting. So please, come by our table and register by putting your name and email address on our sign-up sheet.

Our weekly reports will continue to be published in the *Baptist Trumpet* as those are our lifeline to the people of the BMA, and for that we are grateful.

Lastly, God has given me a heart for this work and a love for these men. Thank you for allowing me to serve our people in this position as Executive Director of State Missions and may God bless His work with His presence and His power.

## Brief Summary of Financial Report

<b>Income</b>	<b>August 31, 2021</b>	<b>August 31, 2022</b>
Offerings received by Office & Director	457,307	416,160
Collected by Missionaries	27,900	12,080
Designated Various	64,734	84,137
Designated RLF	6,892	5,411
Interest (Various)	1,862	3,056
Refunds/NSF and (Grace Mission refund)	160	5,215
Misc(Gift)and(1/2 bldg rent)	3,149	1,375
<b>Total Revenue</b>	<b>562,004</b>	<b>527,434</b>
<b>Expenses</b>		
Salaries - Director	38,928	40,978
Salaries - Missionaries	71,610	98,213
Salaries - Office	25,559	26,223
Housing - Missionaries	176,502	152,173
Housing - Director	24,000	24,000
Social Security & Payroll Taxes	22,141	26,942
Retirement - Missionaries	3,000	4,100
Retirement - Director	6,600	6,600
Retirement - Office	4,800	4,800
Insurance (Medical, Life, Dental)	33,166	35,403
Insurance - Office	4,205	4,451
Insurance - Workmans Comp	1,094	955
Insurance - Contractors Bond	100	100
Gifts (Property Exp-easement)	8,272	50,000
Designated Receipts (RLF)	6,892	5,411
Designated Receipts (Various)	46,872	53,892
Travel Expenses - Director	5,996	9,469
Travel Expenses - Others	2,436	5,742
Depreciation Expense	5,227	950
Utilities	5,429	5,490
Office expense	11,576	11,632
Office supplies	2,126	3,643
Miscellaneous Expenses	0	0
Auto Expense	29,361	5,094
Missions Start Up	2,000	0
Professional fees (audit, tech, website)	5,055	6,464
Seminars/Conferences	827	8,656
Stipend - Silas Connection	4,800	10,050
Stipend - Work Fund and Temp Support	5,600	13,500
Moving Expenses	607	0
R&M Other (Property Maintenance)	7,749	4,638
Contributions (to RLF for El Faro)	10,000	2,000
Uncategorized Expense - Bank Error	3,149	0
<b>Total Expense</b>	<b>575,679</b>	<b>621,569</b>
<b>Profit or (Loss)</b>	<b>(13,675)</b>	<b>(94,135)</b>



# Annual Statistical Report

Listed below are the churches and contributions from September 1, 2021 to August 31, 2022. We have made every effort to properly credit each church. If you records do not correspond with this list, please let us know.

CHURCH	MISSIONS		REVOLVING LOAN FUND	
	21-22	20-21	21-22	20-21
Antioch, Conway	23,700.00	23,700.00	-	-
Antioch, McGehee	833.82	1,032.99	-	-
Antioch, Nashville	3,800.00	3,600.00	180.00	180.00
Antioch East, Magnolia	3,600.00	3,600.00	-	-
Antioch West, Waldo	4,310.00	3,900.00	-	-
Bald Knob, Plumerville	2,000.00	2,350.00	-	-
Banks, Banks	120.00	120.00	-	-
Barney, Enola	597.00	-	-	-
Beacon, Blytheville	272.06	206.14	-	-
Beacon, Gravette	874.21	1,258.65	-	-
Beech Street, Crossett	1,301.30	1,740.25	-	-
Berean, North Little Rock	552.00	1,398.00	-	-
Bethany, Jonesboro	4,260.64	4,963.64	-	-
Bethel, Forrest City	1,415.74	1,345.21	-	-
Bethel #1, Rison	4,063.00	3,275.19	-	-
Bethlehem, Gravette	180.00	185.00	60.00	55.00
Bethlehem, Greenbrier	3,493.96	1,798.13	990.94	719.25
Big Creek Valley, Jonesboro	2,720.00	750.00	-	-
Blackwell, Atkins	100.00	100.00	-	-
Blanchard Springs, Junction City	1,373.00	1,506.00	-	-
Blooming Grove, Rector	400.00	300.00	-	-
Bluff Springs, Rosston	240.00	240.00	-	-
Bodcaw 1, Emmet	1,200.00	1,200.00	-	-
Bodcaw, Rosston	800.00	1,350.00	-	-
Bold Springs, Cave City	400.00	400.00	-	-
Bradford, Bradford	1,693.52	2,105.30	-	-
Broadway Avenue, Bay	600.00	600.00	-	-
Calvary, Conway	1,200.00	1,200.00	-	-
Calvary, Heber Springs	1,879.29	2,336.98	-	-
Calvary, Manila	550.00	400.00	-	-
Calvary, Marvell	1,851.28	1,891.75	-	-
Calvary, Morrilton	3,851.91	5,290.01	-	-
Calvary, Stamps	30.00	95.00	-	30.00
Canaan, Harrell	240.00	-	-	-
Caney Valley, Plumerville	-	300.00	-	-
Cathedral, Jonesboro	225.00	500.00	-	-
Center Grove, Cord	1,083.00	1,009.00	-	-
Central, Ashdown	7,899.17	7,720.62	-	-
Central, Hughes	436.00	45,648.00	-	-
Central, Prescott	2,616.00	2,616.00	-	-
Central, Texarkana, Ark	90.00	360.15	-	-
Central, Trumann	1,215.75	1,267.05	-	-

CHURCH	MISSIONS		REVOLVING LOAN FUND	
	21-22	20-21	21-22	20-21
Chapel Hill, New Edinburg	1,041.18	995.04	-	-
Charity Heights, Hot Springs	300.00	591.00	-	-
Cherrywood, Sherwood	650.00	600.00	650.00	600.00
Church at Willow Beach, North Little Rock	2,666.00	2,008.00	-	-
Cleveland, Cleveland	1,800.00	900.00	-	-
College Hill, McNeil	100.00	100.00	-	-
College View, Magnolia	3,808.16	2,159.26	-	-
Concord, Concord	600.00	650.00	-	-
Corinth, Magnolia	-	500.00	-	-
Cornerstone, Arkadelphia	839.32	722.36	-	-
Corney Creek, Junction City	1,035.79	814.81	-	-
County Line, Marvell	635.35	637.61	-	-
County Line, Nashville	6,896.84	7,491.72	-	-
Crockett Bluff, Crockett Bluff	2,000.00	1,000.00	-	-
Cross Roads, Warren	4,011.16	3,280.20	-	-
Denver Street, Greenwood	2,599.00	2,338.00	-	-
Dickinson, Harrell	50.00	-	-	-
East Kenwood, Siloam Springs	300.00	300.00	-	-
East Side, Monticello	-	52.82	-	-
Eastside, Conway	592.00	786.00	-	-
Eastside, Fayetteville	1,600.00	1,800.00	-	-
Eastside, Lonoke	-	1,525.00	-	-
Calvary, White Hall	5,665.00	2,135.00	-	-
Elm Grove, Lake City	27.36	78.73	-	-
Fairview, Blytheville	3,154.87	5,963.01	-	-
Fairview, Jonesboro	2,205.02	1,649.40	-	-
Faith, Mena	2,111.38	2,047.43	603.24	585.01
Farmville, Warren	-	200.00	-	-
Faustina, Hampton	1,100.00	1,300.00	-	-
Fellowship, Bella Vista	3,400.00	2,600.00	-	-
First, Bald Knob	2,656.00	2,038.00	-	-
First, Caldwell	19,997.28	9,420.85	1,997.53	1,684.48
First, Cave Springs	1,950.00	1,800.00	-	-
First, Damascus	3,040.00	3,300.00	300.00	300.00
First, Emerson	288.00	299.00	-	-
First, Gurdon	2,400.00	2,400.00	-	-
First, Magnolia	6,000.00	6,000.00	-	-
First, McNeil	4,205.60	1,500.00	-	-
First, North Lewisville	275.00	300.00	-	-
First, Newark	2,171.53	1,870.29	-	-
First, St. Charles	1,325.00	1,545.00	-	-
First, Taylor	5,649.96	4,562.44	-	-
First, Waldo	2,702.00	2,501.00	-	-
Fourth Street, West Helena	2,066.00	2,100.00	-	-
Friendship, DeQueen	1,214.17	1,382.67	-	-
Friendship, Greenbrier	990.69	453.15	232.84	176.56
Garner, Garner	700.00	700.00	-	-

CHURCH	MISSIONS		REVOLVING LOAN FUND	
	21-22	20-21	21-22	20-21
Garrett Memorial, Hope	1,200.00	1,200.00	-	-
Grace, Bee Branch	1,945.20	3,590.45	-	-
Grace, Bingen	831.00	865.00	-	-
Grace, Russellville	2,500.00	2,530.00	600.00	600.00
Grace, Wynne	911.45	1,015.69	-	-
Grace Temple, Paragould	120.00	110.00	-	-
Greers Ferry, Greers Ferry	564.28	676.65	-	-
Gum Springs, Arkadelphia	343.00	352.50	-	-
Harmony, Stuttgart	200.00	200.00	-	-
Harmony, West Helena	673.32	698.79	621.53	645.04
Harrison Chapel, Beebe	1,224.00	1,224.00	-	-
Haynes, Haynes	300.00	250.00	-	-
Highland Hills, Highland	2,000.00	1,513.00	-	-
Hillcrest, Cave City	400.00	-	-	-
Hillcrest, Texarkana, TX	715.00	1,101.46	-	-
Immanuel, Greenbrier	2,768.00	2,637.40	-	-
Immanuel, Nashville	1,050.00	3,195.80	1,200.00	639.16
Immanuel, Sheridan	9,192.37	8,244.04	-	-
Kaley Hill, Quitman	3,020.66	2,544.70	-	-
Kellogg Valley, Sherwood	1,950.00	1,950.00	-	-
Kingsland, Kingsland	1,613.15	1,762.74	-	-
Knighton Chapel, Lewisville	-	5,552.18	-	-
Lakeside, Newport	1,875.00	2,051.00	-	-
Landmark, Corning	1,257.74	2,124.91	-	-
Landmark, Elizabeth	673.00	552.00	-	-
Landmark, England	4,533.51	2,929.10	-	-
Landmark, Hermitage	240.00	240.00	-	-
Letona, Letona	1,572.32	1,461.78	-	-
Liberty, Stamps (Buckner)	1,700.00	1,700.00	600.00	600.00
Little River, Manila	802.99	1,095.72	229.42	313.36
Lone Oak, Ravenden	500.00	500.00	-	-
North View, North Little Rock	1,242.00	4,767.64	-	-
Macedonia, Bearden	1,200.00	900.00	-	-
Macedonia, Jonesboro	1,200.00	1,700.00	-	-
Macedonia, Magnolia	2,774.43	2,461.71	-	-
Meadowview, Pine Bluff	-	4,806.23	-	-
Milligan Ridge, Manila	17,316.00	2,316.00	-	-
Missionary Grove, Prescott	200.00	-	-	-
Mt. Lebanon, New Edinburg	720.00	720.00	-	-
Mt. Nebo, Hope	1,220.00	1,545.00	1,480.00	340.00
Mt. Olive, Guy	3,000.00	3,250.00	-	-
Mt. Pleasant, Gravette	360.00	672.62	-	-
Mt. Pleasant, Plumerville	465.00	805.01	-	-
Mt. Union, El Dorado	500.04	500.04	-	-
Mountain View, Clinton	1,485.00	1,260.00	-	-
Murmil Heights, El Dorado	1,978.00	4,508.00	-	-
Needs Creek, Greenbrier	1,710.00	1,153.00	-	-
New Caney, Gurdon	1,500.00	1,200.00	-	-
New Home, Quitman	95.00	102.00	-	-

CHURCH	MISSIONS		REVOLVING LOAN FUND	
	21-22	20-21	21-22	20-21
New Hope, Hope	3,833.54	2,780.88	-	-
New Liberty, Emmet	1,982.58	4,509.43	-	-
New Prospect, Garfield	2,965.00	3,107.00	-	-
New Shiloh, Mineral Springs	295.37	429.45	-	-
North Hills, Sherwood	7,627.21	7,866.83	-	-
Northside, Dumas	1,200.00	1,200.00	-	-
Oak Grove, Jonesboro	2,646.18	2,933.94	-	-
Oak Grove, North Little Rock	-	88.12	-	-
Oak Park, Little Rock	4,170.00	4,005.00	-	-
Oakland Heights, Pine Bluff	6,801.32	3,300.00	-	-
Old Hickory, Hattiesville	480.00	-	-	-
Old Liberty, Conway	480.00	580.00	-	-
Park Avenue, Searcy	7,692.00	6,647.00	-	-
Park Place, Bryant	200.00	1,200.00	75.00	300.00
Park View, North Little Rock	200.00	170.00	-	-
Parkview, Trumann	1,100.00	1,200.00	-	-
Pilgrims Rest, Spearsville, LA	2,041.76	2,911.18	-	-
Pleasant Grove, Carlisle	1,637.00	1,375.00	-	-
Pleasant Grove, El Dorado	990.00	900.00	-	-
Pleasant Grove, Black Rock	2,458.00	2,933.00	-	-
Pleasant Hill, Waldo	-	300.00	-	-
Pleasant Springs, McCaskill	1,700.00	1,650.00	-	-
Pleasant Valley, Greenbrier	1,830.00	980.00	60.00	60.00
Pocahontas, Pocahontas	2,031.00	3,460.00	1,200.00	1,200.00
Prairie Oaks, Prairie Grove	1,733.22	1,912.01	-	-
Prospect, Jonesboro	4,525.67	2,686.42	-	-
Providence, Hope	3,661.27	2,990.04	-	-
Ramsey Heights, Batesville	3,168.96	3,315.10	-	-
Red Oak, Harrison	1,200.00	1,200.00	-	-
Riverside, Fulton	720.00	-	-	-
Rock Hill, Jonesboro	501.35	504.86	-	-
Rondo, Rondo	520.00	671.50	-	-
Rowes Chapel, Humnoke	600.00	1,250.00	-	-
Russell, Bald Knob	1,688.64	1,782.75	562.88	584.25
Sand Springs, Damascus	850.81	652.52	-	-
Shady Grove, Piggott	1,800.00	1,800.00	-	-
Shady Grove, Prescott	2,733.74	2,582.33	-	-
Shiloh, Waldo	900.00	900.00	-	-
South Main, Malvern	2,515.00	2,325.00	-	-
Spring Branch, Taylor	720.00	740.00	-	-
Spring Creek, Springdale	714.35	1,460.95	60.00	60.00
Spring Lake, Texarkana, TX	2,400.00	2,200.00	1,800.00	1,650.00
Springdale, Springdale	1,321.39	1,969.64	146.81	193.27
Springhill, Greenbrier	16,746.00	14,286.00	-	-
Sulphur Springs, Fordyce	1,380.27	2,259.98	-	-
Sulphur Springs, Quitman	1,266.87	1,722.93	-	-
Summers, Summers	2,295.00	2,255.00	-	-
Sunnyside, DeWitt	3,157.00	810.00	-	-
Temperanceville, Nashville	2,500.00	1,500.00	-	-

CHURCH	MISSIONS		REVOLVING LOAN FUND	
	21-22	20-21	21-22	20-21
Temple, Fordyce	600.00	600.00	-	-
Temple, Jonesboro	10,849.19	8,138.63	-	-
Temple, Rogers	2,394.95	1,076.30	-	-
Tenth Street, Paragould	1,920.50	1,116.00	-	-
Trinity, Lake City	600.00	600.00	-	-
Trinity, Stamps	-	1,350.00	-	-
True Light, McDougal	280.00	307.50	-	-
Epic Church NWA, Springdale	2,640.00	1,798.00	-	-
Twentieth Street, Batesville	900.00	1,036.00	-	-
Twin Oaks, Clarksville	-	-	624.96	624.96
Unity, Dardanelle	510.51	461.42	-	-
Unity, Hope	4,100.00	14,617.22	-	1,613.07
Unity, Jonesboro	1,753.05	2,080.05	-	-
Unity, Nashville	500.00	500.00	-	-
Victory, Gentry	410.00	360.00	-	-
Victory, Hampton	1,200.00	1,200.00	-	-
Victory, McNeil	944.30	1,052.50	-	-
Walnut Grove, Lake City	668.74	125.25	-	-
Weddington, Fayetteville	1,200.00	2,238.57	-	-
West Race, Searcy	3,779.19	3,844.00	366.54	751.00
Woodberry, Hampton	898.14	643.04	-	-
Worden, Bald Knob	1,725.00	1,015.00	-	-
Zion, Fordyce	11,198.31	10,312.83	-	-
Charity, Ward	3,159.44	3,124.86	-	-
Mt. Vernon, Waldo	470.00	300.00	-	-
Discover, Jonesboro	763.33	759.33	-	-
Old Baptist Mission, Westville, OK	1,800.00	1,600.00	-	-
Celebration, Haskell	1,200.00	1,200.00	-	-
The Bridge, Mountain Home	6,325.00	5,811.00	-	-
New Hope, Clinton	28,449.78	-	-	-
<b>Others</b>				
Judson Association	10,913.56	10,489.97	-	-
Union Association, Hope	0.00	2,500.00	-	-
United Association	1,600.00	4,800.00	-	-
Greenbrier Association	-	17,040.00	-	-
Mt. Vernon District Brotherhood	-	407.00	-	-
Garner, Garner WMA	150.00	150.00	150.00	150.00
Norma Feliciano, Puerto Rico	-	20.00	-	-
Bethel #1 Joy Class, Rison	500.00	0.00	-	-
Individuals	3,384.00	3,470.00	-	-
	<b>500,296.26</b>	<b>522,041.34</b>	<b>14,791.69</b>	<b>14,654.41</b>

## Arkansas Hispanic Work Fund Donations through the Office 2021-2022

Church Name	Total Received
Brister, Emerson	1,800.00
Chenal Valley, Little Rock	6,508.91
Harmony, Stuttgart	200.00
Judson Association	4,365.44
<b>Hispanic Work Fund Donations Total</b>	<b>\$12,874.35</b>

### Note - designated for Ark Hispanic work

Calvary, White Hall -  
is counted in General Fund \$390.00

### Conner & Sartain

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### INDEPENDENT AUDITORS' REPORT

To Missionary Advisory Committee of  
Baptist Missionary Association of Arkansas  
Little Rock, Arkansas

#### Opinion

We have audited the accompanying financial statements of the State Missions Office of the Baptist Missionary Association of Arkansas (herein referred to as "the Missions Office") (a nonprofit organization), which comprise the statement of financial position – modified cash basis as of August 31, 2022, and the related statements of activities – modified cash basis, functional expenses – modified cash basis and cash flows – modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the State Missions Office of the Baptist Missionary Association of Arkansas as of August 31, 2022, and its support, revenue, and expenses, and its cash flows for the year then ended in accordance with the modified cash basis of accounting. As described in Note 1.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Missions Office and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respects to this matter.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

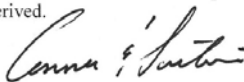
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Missions Office's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Missions Office's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### **Report on Summarized Comparative Information**

We have previously audited the State Missions Office of the Baptist Missionary Association of Arkansas's 2021 financial statements, and our report dated October 29, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Conway, Arkansas  
November 4, 2022

**FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL POSITION - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

**ASSETS**

	<u>2022</u>	<u>2021</u>
<b><u>Current Assets:</u></b>		
Cash and cash equivalents	\$ 60,126	\$ 482,525
Cash - restricted	-	33,127
Investments	<u>538,699</u>	<u>175,320</u>
Total Current Assets	<u>598,825</u>	<u>690,972</u>
<b><u>Property and Equipment - Note 3:</u></b>		
Automobiles	37,931	37,590
Fixtures and equipment	25,993	25,993
Building and improvements	129,649	129,649
Land	<u>54,516</u>	<u>4,516</u>
	248,089	197,748
Less: Accumulated depreciation	<u>(53,678)</u>	<u>(53,675)</u>
Total Property and Equipment	<u>194,411</u>	<u>144,073</u>
Total Assets	<u>\$ 793,236</u>	<u>\$ 835,045</u>

**LIABILITIES AND NET ASSETS**

<b><u>Liabilities:</u></b>		
Accrued payroll liabilities	\$ 1,235	\$ 1,160
Total Liabilities	<u>1,235</u>	<u>1,160</u>
<b><u>Net Assets:</u></b>		
Without donor restrictions	792,001	800,758
With donor restrictions	<u>-</u>	<u>33,127</u>
Total Net Assets	<u>792,001</u>	<u>833,885</u>
Total Liabilities and Net Assets	<u>\$ 793,236</u>	<u>\$ 835,045</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
<b><u>Revenues, Support, and Other Income:</u></b>				
Contributions	\$ 416,160	\$ -	\$ 416,160	\$ 457,307
Collected by missionaries	12,080	-	12,080	27,900
Designated donations	-	89,548	89,548	71,626
Investment income	3,923	-	3,923	1,842
Forgiveness of PPP loan	-	-	-	83,600
Other income	17,537	-	17,537	7,684
Net Assets Released from Restrictions:				
Satisfaction by payments	<u>122,675</u>	<u>(122,675)</u>	<u>-</u>	<u>-</u>
Total Revenues, Support and Other Income	<u>572,375</u>	<u>(33,127)</u>	<u>539,248</u>	<u>649,959</u>
<b><u>Expenses:</u></b>				
Arkansas missions	422,191	-	422,191	390,435
General & administrative	<u>158,941</u>	<u>-</u>	<u>158,941</u>	<u>159,331</u>
Total Expenses	<u>581,132</u>	<u>-</u>	<u>581,132</u>	<u>549,766</u>
Change in Net Assets	(8,757)	(33,127)	(41,884)	100,193
Net Assets - Beginning of Year	<u>800,758</u>	<u>33,127</u>	<u>833,885</u>	<u>733,692</u>
Net Assets - End of Year	<u>\$ 792,001</u>	<u>\$ -</u>	<u>\$ 792,001</u>	<u>\$ 833,885</u>

The accompanying notes are an integral part of the financial statements.



**STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS**

	<b>AUGUST 31, 2022</b>			
	Arkansas Missions	General & Administrative	2022 Total	2021 Total
Payroll & taxes	\$ 250,385	\$ 93,207	\$ 343,592	\$ 338,554
Employee benefits	58,821	2,473	61,294	53,352
Retirement	4,100	11,400	15,500	14,400
Office expenses	-	18,128	18,128	15,399
Mission field expenses	25,550	-	25,550	23,007
Designated expenses	59,303	-	59,303	53,763
Travel	15,211	-	15,211	8,432
Insurance	-	5,549	5,549	6,361
Training	8,656	-	8,656	827
Professional services	-	4,000	4,000	4,000
Repairs & maintenance	-	7,414	7,414	10,416
Utilities	-	5,490	5,490	5,429
Depreciation	-	11,280	11,280	7,555
Miscellaneous expenses	165	-	165	8,271
<b>Total</b>	<b>\$ 422,191</b>	<b>\$ 158,941</b>	<b>\$ 581,132</b>	<b>\$ 549,766</b>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS**

	2022	2021
<b>Cash Flows from Operating Activities:</b>		
Increase (Decrease) in net assets	\$ (41,884)	\$ 100,193
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	11,280	7,555
Gain on forgiveness of debt	-	(83,600)
(Gain) loss on disposal of asset	(10,687)	(6,364)
Increase (decrease) in accrued expenses	75	(104)
Net Cash Provided (Used) by Operating Activities	<u>(41,216)</u>	<u>17,680</u>
<b>Cash Flows from Investing Activities:</b>		
Net (increase) decrease in investments	(363,379)	(1,842)
Proceeds from sale of assets	37,000	12,500
Purchase of property and equipment	<u>(87,931)</u>	<u>(137,770)</u>
Net Cash Provided (Used) by Investing Activities	<u>(414,310)</u>	<u>(127,112)</u>
<b>Cash Flows from Financing Activities:</b>		
Proceeds from debt	-	-
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(455,526)	(109,432)
Beginning Cash and Cash Equivalents	<u>515,652</u>	<u>625,084</u>
Ending Cash and Cash Equivalents	<u>\$ 60,126</u>	<u>\$ 515,652</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Cash Paid During the Year For:		
Interest expense	<u>\$ -</u>	<u>\$ -</u>
Income tax expense	<u>N/A</u>	<u>N/A</u>

The accompanying notes are an integral part of the financial statements.

## NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 2022

### **NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:**

#### **Nature of Activities**

The State Missions Office of the Baptist Missionary Association of Arkansas ("the Missions Office") is a not-for-profit organization established in the State of Arkansas in 1951. The Missions Office is one of the departments of the Baptist Missionary Association of Arkansas ("BMA of Arkansas"). The Missions Office seeks to spread the gospel of Jesus Christ by planting churches in areas needing a connection to a faith community. The Missions Office also works on behalf of its association of churches to facilitate the missionary staffing obligations and attend to their needs. The Missions Office is governed by the Missionary Committee which is appointed by the BMA of Arkansas. Management provides an annual report for review at the associational state meeting.

#### **Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. That basis differs from generally accepted accounting principles primarily because the Missions Office has not recognized prepaid expenses and accounts payable or other accrued expenses and their related effects on the results of operations and financial position.

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958-210, *Not-For-Profit Entities*. Under ASC 958-210, the Missions Office is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Missions Office. The Missionary Committee may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Missions Office or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

#### **Public Support**

Contributions received are recorded as those with donor restrictions and those without donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase to restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified to net assets without restriction and reported in the Statement of Activities as net assets released from restrictions.

#### **Income Tax Status**

The Missions Office is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

#### **Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reporting amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### Concentrations of Credit Risk

The total cash held by the Missions Office at August 31, 2022 is \$64,706. This amount does not exceed insurance provided by the Federal Deposit Insurance Corporation. As of August 31, 2022, the Missions Office has no significant concentrations of credit risk.

### Property and Equipment

Property and equipment valued over \$500 with a useful life longer than one year are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful life of the related asset.

### Investments

Investments are reported at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between willing market participants as of the measurement date. See Note 2 for further discussion of fair value measurements.

### Functional Allocation of Expenses

Expenses have been allocated between Arkansas Missions and general and administrative on various bases and estimations by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different results.

## NOTE 2 - FAIR VALUES OF FINANCIAL INSTRUMENTS:

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

### Investments

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include common stock, mutual funds and United States Treasury obligations. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows.

The Missions Office's financial statements presented these investments in accordance with the level of fair value described above are as follows:

	<u>August 31, 2022</u>			
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash & cash equivalents	\$ 109,285	\$ 109,285	\$ -	\$ -
Equity securities	429,414	429,414	-	-
Total at Fair Value	<u>\$ 538,699</u>	<u>\$ 538,699</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 3 - PROPERTY AND EQUIPMENT:**

Property and equipment are stated at original cost, or estimated fair market value if donated, plus the cost of capital improvements made on the assets, less accumulated depreciation. Property and equipment are being depreciated over useful lives from three to twenty years using the straight-line method.

	<u>Cost</u>	<u>Accumulated Depreciation</u>
Automobiles	\$ 37,931	\$ 632
Office building & improvements	122,027	20,885
Equipment	3,652	3,652
Furniture & fixtures	22,341	20,959
Conference room renovation	7,622	7,550
Land	54,516	-
	<u>\$ 248,089</u>	<u>\$ 53,678</u>

Depreciation expense was \$11,280 for the year ended August 31, 2022.

**NOTE 4 - RETIREMENT PLAN:**

The Missions Office has adopted a 403(b) plan sponsored by Ministers Resource Services. The Missions Office may make contributions on a discretionary basis to the plan. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code, if they wish. Contributions to the plan for the year ended August 31, 2022 were \$15,500.

**NOTE 5 - RELATED PARTIES:**

One of the missionaries sponsored by BMA of Arkansas is a related party to the executive director of the Missions Office. All missionaries must be approved by the Advisory Committee of the State Missions Office of the BMA of Arkansas.

**NOTE 6 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:**

The Missions Office monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Missions Office has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

	<u>2022</u>	<u>2021</u>
Financial assets at yearend	\$ 598,825	\$ 690,972
Less those unavailable for general expenses within one year due to:		
Restricted cash	-	(33,127)
Current liabilities	<u>(1,235)</u>	<u>(1,160)</u>
Available without restriction within one year	<u>\$ 597,590</u>	<u>\$ 656,685</u>

**NOTE 7 - SUBSEQUENT EVENTS:**

No events occurring subsequent to year end, having a direct and material effect on the financial statements for the year ended August 31, 2022, have been determined as of date of the audit report.

# Revolving Loan Fund Committee Minutes

## Email Minutes • September 27, 2022

Bro. Paul White shared a proposal to the RLF Committee for a change in policy concerning the repayment of loans to mission congregations.

Bro. Michael Battenfield made a motion to approve this change and Bro. Roy Tilley seconded the motion. All members of the committee approved the recommended changes. The proposed changes in policy are shown below.

— Roy Tilley, *President*; Katherine (Crain) Askew, *Secretary*

### Present wording in the RLF Recommendation handbook:

**Number 2.** Currently states the following.

Payments on a RLF loan will be repaid as follows beginning either when the building has been completed or two years, whichever comes first.

Year 1	1,500.00 per month
Year 2	2,000.00 per month
Year 3-4	2,500.00 per month
Year 5-6-7	3,000.00 per month

A mission project will be given a total of seven years (interest free) to repay their entire indebtedness to the RLF. If a balance remains on the loan at the end of the seven years, the mission/church will secure financing elsewhere to retire the RLF debt.

### Recommendation is:

**2. Payments on a RLF loan will commence either one month after the building is completed or \*two years whichever comes first.**

- to replace year 1 with year 1-5 1,500.00 per month
- Replace year 2 with year 6-10 2,000.00 per month
- Replace year 3-4 with year 11-15 3,000.00 per month
- To strike year 5-6-7 all together

That the paragraph following those payments be amended to read as follows.

A mission project may obtain a 15-year interest free loan. At the end of the fifteen years or 180 months should a balance remain that the mission/church at that time will secure outside financing to pay off the RLF within 90 days. If they should be unable to secure outside financing that the RLF will make the loan at the current rate of interest at that time.

That the mission/church be encouraged to remit as much as possible above the base amount to hasten the replenishment of the fund to enable future works, also this will better ensure that the balance will be paid off without having interest accrued. That these recommendations become effective January 2023 for all current and future loans.

\*In the event funds are borrowed to purchase property and such that may apply.

## Conner & Sartain

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### INDEPENDENT AUDITORS' REPORT

To the Revolving Loan Fund Committee  
Baptist Missionary Association of Arkansas  
Little Rock, Arkansas

#### **Opinion**

We have audited the accompanying financial statements of the Revolving Loan Fund of the Baptist Missionary Association of Arkansas (herein referred to as "the Fund") (a nonprofit organization), which comprise the statement of financial position – modified cash basis as of August 31, 2022, and the related statements of activities – modified cash basis, and cash flows – modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of the Revolving Loan Fund of the Baptist Missionary Association of Arkansas as of August 31, 2022, and its support, revenue, and expenses and cash flows for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Fund and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respects to this matter.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it

exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

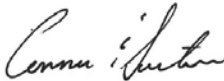
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### **Report on Summarized Comparative Information**

We have previously audited the Revolving Loan Fund of the Baptist Missionary Association of Arkansas's 2021 financial statements, and our report dated October 29, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Conway, Arkansas  
October 31, 2022

CONNOR & SARTAIN • CERTIFIED PUBLIC ACCOUNTANTS • CONWAY, ARKANSAS 72033

#### **FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL POSITION - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

<b><u>ASSETS</u></b>		<u>2022</u>	<u>2021</u>
<b><u>Current Assets:</u></b>			
Cash and cash equivalents	\$	275,046	\$ 542,272
Current portion of notes receivable		54,219	67,200
Investments		1,392,331	256,451
Total Current Assets		<u>1,721,596</u>	<u>865,923</u>
Notes Receivable:		<u>791,418</u>	<u>1,249,300</u>
<b><u>Property and Equipment - Note 3:</u></b>			
Office equipment		1,569	1,569
Building and improvements		35,689	35,689
		<u>37,258</u>	<u>37,258</u>
Less: Accumulated depreciation		<u>(37,258)</u>	<u>(37,258)</u>
Total Property and Equipment		<u>-</u>	<u>-</u>
Total Assets	\$	<u>2,513,014</u>	\$ <u>2,115,223</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>			
<b><u>Liabilities:</u></b>	\$	<u>-</u>	\$ <u>-</u>
<b><u>Net Assets:</u></b>			
Without donor restrictions		2,513,014	2,115,223
With donor restrictions		<u>-</u>	<u>-</u>
Total Net Assets		<u>2,513,014</u>	<u>2,115,223</u>
Total Liabilities and Net Assets	\$	<u>2,513,014</u>	\$ <u>2,115,223</u>

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2022 Total</u>	<u>2021 Total</u>
<b><u>Revenues, Support, and Other Income:</u></b>				
Contributions	\$ 14,792	\$ -	\$ 14,792	\$ 14,829
Investment dividend income	2,332	-	2,332	-
Rental income	7,500	-	7,500	-
In-kind income	21,000	-	21,000	-
Gain on sale of property	361,092	-	361,092	5,387
Interest income	818	-	818	514
Total Revenues, Support and Other Income	<u>407,534</u>	<u>-</u>	<u>407,534</u>	<u>20,730</u>
<b><u>Expenses:</u></b>				
General & administrative	9,743	-	9,743	3,800
Total Expenses	<u>9,743</u>	<u>-</u>	<u>9,743</u>	<u>3,800</u>
Change in Net Assets	397,791	-	397,791	16,930
Net Assets - Beginning of Year	<u>2,115,223</u>	<u>-</u>	<u>2,115,223</u>	<u>2,098,293</u>
Net Assets - End of Year	<u>\$ 2,513,014</u>	<u>\$ -</u>	<u>\$ 2,513,014</u>	<u>\$ 2,115,223</u>

The accompanying notes are an integral part of the financial statements.



**STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

	<u>2022</u>	<u>2021</u>
<b><u>Cash Flows from Operating Activities:</u></b>		
Increase in net assets	\$ 397,791	\$ 16,930
Net Cash Provided by Operating Activities	<u>397,791</u>	<u>16,930</u>
<b><u>Cash Flows from Investing Activities:</u></b>		
Net (increase) decrease in investments	(1,135,880)	-
Loans issued increasing notes receivable	(40,000)	-
Payments on notes receivable	<u>510,863</u>	<u>338,100</u>
Net Cash Provided by Investing Activities	<u>(665,017)</u>	<u>338,100</u>
Net Increase in Cash and Cash Equivalents	(267,226)	355,030
Beginning Cash and Cash Equivalents	<u>542,272</u>	<u>187,242</u>
Ending Cash and Cash Equivalents	<u>\$ 275,046</u>	<u>\$ 542,272</u>
<b><u>Supplemental Disclosure of Cash Flow Information:</u></b>		
Cash Paid During the Year For:		
Interest expense	<u>\$ -</u>	<u>\$ -</u>
Income tax expense	<u>N/A</u>	<u>N/A</u>

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**AUGUST 31, 2022**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:**

**Nature of Activities**

The Revolving Loan Fund ("the Fund") was organized to provide funds for financing the acquisition and construction of mission properties for the Baptist Missionary Association of Arkansas.

**Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958-210, *Not-For-Profit Entities*. Under ASC 958-210, the Fund is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Fund. The Revolving Loan Fund Committee may designate assets without restrictions for specific operational purposes from time to time.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Fund or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

### **Public Support and Revenue Recognition**

Contributions received are recorded as those with donor restrictions and those without donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase to restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified to net assets without restriction and reported in the Statement of Activities as net assets released from restrictions.

### **Income Tax Status**

The Fund is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

### **Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reporting amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### **Concentrations of Credit Risk**

The total cash held by the Fund at August 31, 2022, includes \$25,046 in monies exceeding insurance provided by the Federal Deposit Insurance Corporation. It is the opinion of management that the solvency of the financial institutions is not of particular concern at this time.

### **Property and Equipment**

Property and equipment valued over \$500 with a useful life longer than one year are recorded at cost. Depreciation is computed using the straight-line method over the estimated useful life of the related asset.

### **Investments**

Investments are reported at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between willing market participants as of the measurement date. See Note 2 for further discussion of fair value measurements.

### **Functional Allocation of Expenses**

Expenses are allocated between program and general and administrative on various bases and estimations by management. In the year ending August 31, 2022, all expenses incurred by the Fund were for general and administrative purposes. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different results.

## **NOTE 2 - FAIR VALUES OF FINANCIAL INSTRUMENTS:**

ASC Topic 820, *Fair Value Measurements*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Topic 820 also establishes a fair value hierarchy that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

**Level 3** Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

**Investments**

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include common stock, mutual funds and United States Treasury obligations. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows.

The Fund's financial statements presented these investments in accordance with the level of fair value described above are as follows:

	<b>August 31, 2022</b>			
	<b>Fair Value</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Cash & cash equivalents	\$ 1,392,331	\$ 1,392,331	\$ -	\$ -
Total at Fair Value	\$ 1,392,331	\$ 1,392,331	\$ -	\$ -

**NOTE 3 - PROPERTY AND EQUIPMENT:**

Property and equipment are stated at original cost, or estimated fair market value if donated, plus the cost of capital improvements made on the assets, less accumulated depreciation. Property and equipment are being depreciated over useful lives from three to twenty years using the straight-line method. All property owned by the Fund at August 31, 2022 is fully depreciated.

**NOTE 4 – NOTES RECEIVABLE:**

The Fund issued one new loan during the current year to Battle Chapel in the amount of \$40,000. Payments on existing loans amounted to \$510,863 for the year ended August 31, 2022. The large inflow is primarily due to a loan being paid off with the liquidation of the underlying assets. Due to the pandemic, the Fund allowed for churches to make reduced payments on their loans. Amortization schedules are set to resume normal payments in the first month of the next fiscal year.

**NOTE 5 - RELATED PARTIES:**

An immediate family member of the executive director also serves as pastor of a church with an outstanding loan with Revolving Loan Fund Committee. The loan balance was \$478,100 for the year ended August 31, 2022. All loans are approved by the trustees of the Revolving Loan Fund Committee.

**NOTE 6 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:**

The Fund monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Fund has financial assets that could readily be made available within one year of the statement of assets, liabilities, and net assets date to fund expenses without limitations. The financial assets available without restriction at August 31, 2022 and 2021 amounted to \$1,667,377 and \$798,723, respectively.

**NOTE 7 - SUBSEQUENT EVENTS:**

No events occurring subsequent to year end, having a direct and material effect on the financial statements for the year ended August 31, 2022, have been determined as of date of the audit report.

# Publications Committee Minutes

**November 4, 2021**

The Publications Committee met briefly at Central Baptist College on Thursday, November 4, following the evening session of the BMA of Arkansas.

The purpose was to elect officers for the coming year. The following officers were re-elected to their current positions: Michael Hight, chairman; Chris Vines, vice-chairman; and Carolyn Colvert, assistant clerk. Jerome Cooper was elected to fill the vacant clerk position. Other members are David Inzer and Charles Reddin.

Those present were Executive Editor Jeff Herring, Associate Editor Allan Eakin, Michael Hight (chairman), Chris Vines (vice-chairman), David Inzer, Carolyn Colvert, Jerome Cooper (clerk) and Charles Reddin.

— *Michael Hight, Chairman; Jerome Cooper, Clerk*

## **Zoom Meeting • March 3, 2022**

The Baptist Missionary Association of Arkansas Publications Committee convened a Zoom conference meeting at 9 a.m. on March 3, 2022. Participating in the meeting were Executive Editor Jeff Herring, Associate Editor Allan Eakin, and committee members Michael Hight (chairman), David Inzer, Charles Reddin and Jerome Cooper (clerk).

Chairman Michael Hight called the meeting to order and opened the session with prayer. He then recognized Editor Herring for a midyear update on the *Trumpet* ministry and plans for the remainder of the year with special attention on how the *Trumpet* leaders intend to use the Special Emphasis funds.

- **Trumpet Team Update.** The *Trumpet* Team is currently 50% funded which helps offset the planned deficit following the rate increase that was adopted last year. The remaining amount of the planned deficit (approximately \$20,000) is the first part of the Special Emphasis funds that must be raised to erase the deficit for the year.

- **New software development.** The current software being used for subscription management and online integration is doing what is needed, but the monthly fees are running higher than expected. For the long-term information management, a new software program is being developed by Epoch Online that will enable the *Trumpet* staff to manage subscriptions, control costs, increase utilization and manage the *Trumpet* website with greater efficiency. The initial estimate for developing the software was approximately \$20,000, but the editors hope to see the final cost come in below that estimate.

- **New Website and Resources.** Editor Herring gave an overview of the use and changes that he hopes to see in developing a new online resource for the *Baptist Trumpet* website that would help connect churches looking for a pastor and those looking for a place to serve. The budgeted cost for developing this resource is \$5,000.

- **Financial Status.** Associate Editor Allan Eakin reviewed some of the financial effects of the subscription rate increase approved by the BMA of Arkansas at the 2021 annual meeting. The rate increase has resulted in an approximately 33% increase in subscription income (individual and church plan subscriptions). The editorial team does anticipate the need to recommend an additional rate increase at the 2022 meeting of the BMA of Arkansas. The ministry has also experienced other operating cost increases: the postal service raised its rates about 10%, and printing costs have increased about 6% this year.

• **Delivery.** The previous closure of a USPS distribution center in Jonesboro has been identified as the reason for distribution problems in Northeast Arkansas. USPS deliveries in Northeast Arkansas have since been routed through Memphis, Tenn. Because of the problems created by these changes, the USPS does plan to reopen the Jonesboro distribution center and anticipates that reopening to occur by early April.

With the completion of the editors' reports, Chairman Hight called the meeting to a close and asked Associate Editor Allan Eakin to lead in a closing prayer.

— *Michael Hight, Chairman; Jerome Cooper, Clerk*

### **Zoom Meeting • May 11, 2022**

As a result of discussions with the leadership of South City Church, the BMA of Arkansas Missions Department and the *Baptist Trumpet* received the following proposal from South City Church:

The elders would like to offer you this arrangement:

• Have a legally binding easement agreement drawn up for your use of the drive and parking lot for now and the future (any legal expenses would be covered by Arkansas State Missions and the *Baptist Trumpet*).

• We would agree to the easement at a price of \$50,000 to be paid to South City Church.

• When our property sells, we will pay the BMA of Arkansas (Arkansas State Missions and the *Baptist Trumpet*) \$50,000 and the easement will remain in place after the sale.

• If there are any other costs associated (i.e., survey, etc.), you would cover those as well. (South City notes they recently had a survey that should be adequate).

• If the prospective buyer will only move forward with a sale based on no easement being in place, the easement will be dissolved, and the funds paid will be returned when the property sells. (South City's real estate agent didn't think this would be an issue and said it would be good to have this agreement in place and done.)

Upon receiving the proposal, Executive Editor Jeff Herring requested a meeting of the BMA of Arkansas Publications Committee to consider the issues raised by the offer from the church. The meeting was convened by Zoom conference on Wednesday, May 11, 2022, at 1:30 p.m. Committee members present for the meeting were: Michael Hight (chairman), David Inzer, Chris Vines, Charles Reddin and Jerome Cooper (clerk). Also present for the meeting were Executive Editor Jeff Herring and Associate Editor Allan Eakin.

Chairman Hight called the meeting to order and opened the session with prayer.

Chairman Hight recognized Editor Herring for his comments on the background of the use of the church-owned driveway and parking area that personnel of the BMA of Arkansas missions department and *Baptist Trumpet* use for daily access to the BMA office building. Editor Herring shared his knowledge of the history of using the office property which adjoins the church property and shared that South City Church is currently in the process of seeking a buyer for the church property, which affects the BMA of Arkansas office facility in two specific ways:

• The driveway access and parking for BMA of Arkansas office staff, and

• The BMA of Arkansas office facility is tied into the church water system.

Editor Herring invited input from the committee and a period of discussion began. At the conclusion of the discussion, Editor Herring suggested the following actions:

- That the editor proceeds by consulting a real estate attorney/title company for advice on the legal standing of the BMA of Arkansas office facility related to the easement issue.

- That the editor request that those experts he engages research the current easement status between the BMA of Arkansas office facility and the church.

A motion and second were offered by the committee to support Editor Herring in undertaking these actions to seek legal advice regarding the easement issue. The motion passed. The committee also expressed its encouragement to Editor Herring that, in conjunction with the Executive Director of Missions Paul White, he should respond to South City Church that the *Baptist Trumpet* will not proceed toward accepting their proposal at the present time.

The meeting was called to a conclusion by Chairman Hight and closed in prayer by David Inzer.

— *Michael Hight, Chairman; Jerome Cooper, Clerk*

## 2022 Annual Report

# **Baptist Trumpet**

Jeff Herring, Executive Editor

### **Where We Have Been**

Since 1939, the mission of the *Baptist Trumpet* has been to keep the people in our churches informed about what is happening in the BMA and also to inspire them to live as followers of Jesus. The foundation for this ministry was laid by former editors W.J., E.T. and Wassell Burgess, A.R. and Gordon Reddin, J.E. Cobb, C.C. Bishop, David Tidwell, Bobby Bowman and Editor Emeritus Diane Spriggs.

The legacy of these great leaders is evident in the successful growth of this ministry from its early days as a church newspaper. If you look back in the archives, you will find that the early leaders were faithful to the mission and also called on others to be ambassadors to help connect others with the ministry of the paper.

On the front page of the Jan. 17, 1951 issue of the *Temple Trumpet*, Editor W.J. Burgess encouraged pastors to urge their members to subscribe with an “Every family a subscriber campaign” so that each family could be informed and “be an asset to the work.” On page 1 of the June 25, 1952 issue of the *Baptist Trumpet*, Editor E.T. Burgess shared, “We Need Subscribers, Hundreds of ‘Em” because of the “dark days of sin and confusion.” Here we are 70 years later, and I would say we are living in “dark days of sin and confusion” even more than then.

Through those early years, with great leadership and the people who answered the call, the subscriber base grew to be over 13,000 when I began as a freshman at Central Baptist College in the fall of 1992. There were pastors, auxiliaries and people in the churches that were actively promoting and helping connect new subscribers to the *Baptist Trumpet*. In the Dec. 6, 2000, issue of the *Baptist Trumpet*, Editor David Tidwell noted that the average circulation (subscriber base) was around 13,000 and that “every BMA family should receive the *Baptist Trumpet* and every church should be on the Church Plan.”

### **Where We Are Now**

As the years went on, there were many that helped set the stage for where we are now. When I joined the team at the *Trumpet* in 2019, one of the first tasks I was

given by Editor Emeritus Diane Spriggs was to develop a way to make the *E-Trumpet* interactive. In the fall of 2019, we began including the Interactive *E-Trumpet* along with the regular pdf in each week's email. This allowed readers to click on each article, open them up and read it completely without the page turning and following the jumps. The photos and graphics are also clickable and open up "full-size" for the reader.

The *E-Trumpet* and Interactive *E-Trumpet* represent the development of the digital side of the *Trumpet*. There have been discussions with the Publications Committee over the years about the advance of digital publications and the challenges many print publications are facing. In recent years, there have been challenges due to the pandemic that have forced some print publications to close their doors completely. This highlights the importance of developing the infrastructure for what the future ministry of the *Trumpet* might look like.

In March of this year, with the help of Associate Editor Allan Eakin, we continued to build the digital side of the *Trumpet* with a new website design that now includes all the information and articles printed in the paper each week. All subscribers, whether individual or church plan members, can access this premium, subscriber-only content using their log-in credentials. If you have never created your credentials, you can find instructions by clicking on the blue log-in button at the top right of the home page at BaptistTrumpet.com.

The goal for the development of the digital side of the *Trumpet* is not to abandon print, but rather to enhance it and lay the groundwork for the future. As I have shared at each of the local associations and churches I have had a chance to visit, we have no plans to stop printing the *Trumpet*. My commitment to you is that as long as it is feasible to do so, we will continue to provide a printed paper to our subscribers.

It is important to note what may make it impossible to do so any longer. Previously, I believed the increasing cost of postage and printing would be what would make it no longer practical. I no longer believe that to be the case. While I am sure we will continue to have postage and printing cost increases in the future, what seems to really make it more difficult is the reduction in our subscriber base.

As I mentioned previously, the subscriber base of the *Baptist Trumpet* has been as high as 13,000. When I came on board in 2019, it was down to just over 8,000 subscribers each week. Our current subscriber base is just under 7,000 subscribers. We have lost approximately 750 subscribers in the last year alone! As the subscriber base goes down, the per-subscriber cost of producing, printing and mailing the *Trumpet* goes up.

Our current calculations show our per-subscriber weekly cost to be \$1.05, up 15¢ from last year, primarily due to the reduction of our subscriber base. As I shared last year, our goal is to have our subscription rates, along with our regular support from churches and individuals, cover the production and post-production costs of the *Trumpet*. This will allow us to use the time of Special Emphasis for special projects that allow us to better fulfill our mission.

### **Where We Are Going**

Lord willing, we plan to continue to produce a paper that will serve the BMA of Arkansas for many years to come. We are doing our best to construct the framework for a ministry that will be sustainable for the foreseeable future. Another BMA newspaper that was printing twice a month, recently reduced to only one issue per month

and stated the primary reason was that they could no longer increase subscription rates enough to cover the cost of printing. We do not want that to be the case for the *Trumpet*.

I strongly believe a weekly paper is needed to be able to connect our readers with all that is happening in the BMA on the local, state, national and international levels. I rarely have trouble finding enough important information to fill the *Trumpet* each week, and most of the time it is just the opposite! This ministry of our association exists to help connect the people in our churches to the work of the BMA and it is vitally important. I believe more churches would be involved in our associational work if their people were staying connected to the different ministries by receiving the *Trumpet* each week.

One way we hope to strengthen our associational work is with a new bi-monthly insert that will feature the departments of the BMA of Arkansas. While you see reports and information from Central Baptist College, State Missions and Student Ministry Matters (State Youth Department) each week in the *Trumpet*, we are developing this new insert that will give each department space to share personal stories of how lives are being changed by their ministries. The goal of the insert is to encourage greater support of our associational work on all levels — local, state and national — by connecting to stories about real people.

Allan and I are doing our best to prepare for not only for the current ministry of the *Baptist Trumpet*, but also for the future ministry. As we seek to do this, we need your help. If you or your church are not currently subscribing to the *Baptist Trumpet*, will you do one of two things for me by sending me an email at [editor@baptisttrumpet.com](mailto:editor@baptisttrumpet.com)?

- **Try it out** — Send me your name, mailing address and church and simply let me know you would like to sign up for a free two-month trial — as an individual or as a church plan. I'll set it up and would love to hear your thoughts after you begin receiving it.

- **Tell me why not** — This is an open invitation to simply share your reasons for not subscribing to the *Trumpet*. If there is something we can do better, we want to improve. If it is for some other reason, I would still love to hear from you.

If you are a subscriber, will you commit to being an ambassador for the *Trumpet*? If you know of someone who is not a subscriber, will you help set them up for a free trial by sending me an email ([editor@baptisttrumpet.com](mailto:editor@baptisttrumpet.com)) with their contact information?

We have so many churches and individuals that faithfully support this ministry, and I just want to say, "Thank you!" We could not continue without our regular support. Thank you for allowing me to serve you — the churches and people of the BMA of Arkansas. I look forward to seeing how God will bless our efforts as we commit to remain faithful in service to Him.



## Years 2020, 2021 & 2022 In Comparison

<b>Revenues</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
Church Plan	141,083.00	132,863.08	158,509.34
Subscriptions	7,031.00	9,564.38	6,988.00
Advertising	5,236.00	12,179.36	18,399.16
Offerings	145,637.00	119,369.72	123,528.72
Rent	3,000.00	2,250.00	1,625.00
Misc Income	-	276.21	689.61
Building Sale	-	100,000.00	-
Interest Income	-	168.00	47.49
Reimbursements	-	5,130.95	1,017.85
<b>Total Revenues</b>	<b>301,987.00</b>	<b>381,801.70</b>	<b>310,805.17</b>

<b>Expenses</b>			
Printing	43,257.00	60,891.57	77,911.94
Postage-Periodical Class	79,482.00	74,705.65	86,150.01
Wages	121,995.00	130,711.37	115,569.01
Repair & Maintenance	5,261.00	8,391.17	6,257.82
Depreciation-Office Equipment	-	803.00	-
Depreciation-Improvements	-	284.00	-
Consulting	8,150.00	5,200.00	200.00
Utilities	3,547.00	7,053.38	2,013.76
Automobile Expenses	4,460.00	1,701.36	2,286.18
Travel Expense	1,600.00	883.54	5,937.62
Postage-Office	1,200.00	1,200.00	2,900.00
Insurance	4,173.00	5,369.00	5,517.50
Legal & Audit	3,905.00	3,550.00	3,800.00
Retirement	3,512.00	5,050.65	5,200.00
Office Supplies & Expenses	16,862.00	12,794.92	10,364.71
Promotional Items	-	561.16	2,723.03
<b>Total Expenses</b>	<b>298,491.00</b>	<b>318,063.77</b>	<b>326,831.58</b>

## ***Baptist Trumpet Annual Receipts***

September 1, 2021 — August 31, 2022

The following list of churches, their church plan payments and offerings provide us with reason for thanksgiving and reveal the special interest and generosity of our churches toward the Trumpet. They do not, however, reflect the degree of sacrifice involved, because perhaps some smaller churches gave more than larger churches in proportion to their financial strength. The Lord keeps those records, but we are grateful for all the gifts, both large and small.

<b>Church</b>	<b>2020-2021</b>	<b>2021-2022</b>		
	<b>Total</b>	<b>Church Plan</b>	<b>Church Offering</b>	<b>Church Total</b>
Antioch East, Magnolia	1,714.22	1,828.48	1,259.12	3,087.60
Antioch West, Magnolia	2,441.45	991.35	1,200.00	2,191.35
Antioch, Conway	15,451.78	4,482.76	12,050.00	16,532.76
Antioch, Emmet	120.75	112.50	-	112.50
Antioch, Hampton	310.50	364.50	515.00	879.50
Antioch, Nashville	639.00	659.04	-	659.04
Bald Knob, Plumerville	272.77	406.99	-	406.99
Banks, Banks	764.05	534.30	300.00	834.30
Barney, Enola	240.75	230.20	-	230.20
Beacon, Gravette	2,055.16	685.33	1,208.09	1,893.42
Beacon, Taylor	863.20	638.10	275.00	913.10
Beech Street, Crossett	1,125.45	1,258.10	-	1,258.10
Berean, North Little Rock	411.75	305.10	-	305.10
Bethany, Jonesboro	1,122.54	481.95	673.07	1,155.02
Bethel #1, Rison	1,056.15	1,084.95	-	1,084.95
Bethel, Benton	224.55	182.25	-	182.25
Bethel, Forrest City	227.70	282.15	-	282.15
Bethlehem, Greenbrier	259.30	21.60	205.01	226.61
Bethlehem, Magnolia	68.40	194.40	-	194.40
Big Creek Valley, Jonesboro	1,227.75	252.28	1,280.00	1,532.28
Blackwell, Blackwell	150.00	250.00	-	250.00
Blanchard Springs, Junction City	428.94	389.31	-	389.31
Blooming Grove, Rector	248.40	338.40	-	338.40
Bluff Springs, Rosston	454.80	494.60	508.00	1,002.60
Bodcaw #2, Rosston	1,115.90	947.70	500.00	1,447.70
Bradford, Bradford	2,478.15	2,027.00	500.00	2,527.00
Brister, Emerson	823.05	897.34	-	897.34
Broadway Avenue, Bay	967.15	1,145.10	500.00	1,645.10
Cain Mission, Mountainburg	389.80	336.46	-	336.46
Calvary, Conway	390.15	426.66	68.83	495.49
Calvary, Fayetteville	1,426.89	996.34	-	996.34
Calvary, Heber Springs	646.05	338.80	300.00	638.80
Calvary, Marvell	1,573.26	642.08	1,110.00	1,752.08
Calvary, McCrory	227.70	267.30	-	267.30
Calvary, Morrilton	1,445.98	1,090.18	875.00	1,965.18
Calvary, Smackover	296.15	359.10	-	359.10
Calvary, Stamps	250.00	-	0.00	-

Church	2020-2021	2021-2022		Church Total
	Total	Church Plan	Church Offering	
Calvary, Warren	1,525.50	1,738.20	-	1,738.20
Calvary, White Hall	3,568.97	1,153.20	2,135.00	3,288.20
Canaan, Harrell	196.21	44.10	-	44.10
Caney Valley, Plumerville	689.45	210.90	468.00	678.90
Cathedral, Jonesboro	431.82	450.83	74.00	524.83
Celebration, Haskell	561.00	344.25	300.00	644.25
Center Grove, Cord	1,493.30	493.38	1,207.00	1,700.38
Center Hill, Jonesboro	321.70	174.00	63.30	237.30
Center Point, Nashville	940.00	598.80	301.50	900.30
Central, Ashdown	1,452.24	1,573.20	20.00	1,593.20
Central, Hughes	512.10	600.60	68.35	668.95
Central, Prescott	1,000.00	1,500.00	-	1,500.00
Central, Texarkana	1,203.60	665.85	235.00	900.85
Chapel Hill, New Edinburg	382.50	416.40	-	416.40
Charity Heights, Hot Springs	521.72	319.80	323.00	642.80
Charity, Ward	4,196.18	1,336.20	3,084.44	4,420.64
Chenal Valley, Little Rock	838.87	1,017.28	-	1,017.28
Cherrywood, Sherwood	411.60	221.60	244.00	465.60
Chickalah Unity, Dardanelle	457.02	243.00	200.00	443.00
Church At Willow Beach, North Little Rock	1,690.61	785.70	1,497.00	2,282.70
Cleveland, Cleveland	1,472.15	972.00	-	972.00
College Hill, McNeil	100.00	-	0.00	-
College View, Magnolia	1,476.94	851.85	1,156.52	2,008.37
Copeland Prison Ministry	139.50	1,110.45	-	1,110.45
Concord, Concord	764.95	591.90	119.31	711.21
Connection Point, Brookland	485.13	992.10	-	992.10
Corinth, Rosston	328.95	413.10	-	413.10
Cornerstone, Arkadelphia	81.00	121.50	-	121.50
County Line, Marvell	1,465.26	930.30	683.80	1,614.10
County Line, Nashville	361.17	388.50	-	388.50
Crocketts Bluff, Crocketts Bluff	1,000.00	-	2,000.00	2,000.00
Cross Roads, Warren	2,378.10	623.10	1,677.00	2,300.10
Denver Street, Greenwood	844.50	63.45	289.00	352.45
Dickinson, Warren	121.50	142.70	-	142.70
East Kenwood, Siloam Springs	539.70	523.80	-	523.80
East Side, Conway	687.17	398.82	312.00	710.82
Eastside, Monticello	222.02	157.50	-	157.50
Eastside, Fayetteville	670.50	588.30	-	588.30
Eastside, Lonoke	735.44	253.90	370.00	623.90
Emmaus, New Edinburg	165.60	194.40	-	194.40
Epic, Springdale	475.00	145.80	275.00	420.80
Fairview, Blytheville	978.30	777.30	-	777.30
Fairview, Jonesboro	598.05	645.60	-	645.60
Faith, Mena	538.21	42.95	390.25	433.20
Farmville, Warren	857.00	293.00	550.00	843.00
Faustina, Hampton	700.00	400.00	-	400.00

Church	2020-2021	2021-2022		
	Total	Church Plan	Church Offering	Church Total
Fellowship, Bella Vista	1,422.78	361.67	1,000.00	1,361.67
Fellowship, Walnut Ridge	521.40	496.80	-	496.80
Fellowship, West Memphis	497.70	565.80	-	565.80
First, Bald Knob	486.00	525.45	101.40	626.85
First, Buckner	430.45	453.15	-	453.15
First, Caldwell	2,580.31	1,720.25	7,375.25	9,095.50
First, Cave Springs	908.98	1,025.66	-	1,025.66
First, Damascus	1,277.55	1,746.60	-	1,746.60
First, Emerson	567.00	609.00	-	609.00
First, Gurdon	775.38	928.54	-	928.54
First, Magnolia	156.12	787.36	50.00	837.36
First, McNeil	922.62	1,019.44	-	1,019.44
First, New Edinburg	233.50	252.90	-	252.90
First, Newark	652.12	693.64	-	693.64
First, North Lewisville	672.60	445.60	275.00	720.60
First, St. Charles	400.50	414.90	250.00	664.90
First, Taylor	300.00	265.00	275.00	540.00
First, Waldo	641.70	729.00	-	729.00
Flat Rock, Enola	310.50	371.70	-	371.70
Forks LaGrue, DeWitt	288.50	243.10	71.00	314.10
Friendship, Greenbrier	1,300.20	645.08	700.00	1,345.08
Garner, Garner	144.90	161.70	-	161.70
Garrett Memorial, Hope	310.95	333.90	-	333.90
Grace Temple, Paragould	81.90	140.70	21.00	161.70
Grace, Bee Branch	448.57	223.95	112.83	336.78
Grace, Nashville	165.60	194.40	-	194.40
Grace, Russellville	1,346.46	1,334.12	27.00	1,361.12
Grace, Wynne	2,007.40	244.60	147.64	392.24
Graves Memorial, NLR	117.80	664.95	-	664.95
Greers Ferry, Greers Ferry	855.35	167.20	440.09	607.29
Gum Springs, Arkadelphia	331.80	97.20	244.00	341.20
Harmony, West Helena	678.41	332.24	414.01	746.25
Harrison Chapel, Beebe	578.70	679.20	-	679.20
Hattievile, Hattievile	495.45	675.00	-	675.00
Haynes, Haynes	350.10	417.60	100.00	517.60
Herman, Bono	1,107.90	1,287.90	-	1,287.90
Highland Hills, Highland	1,229.02	1,418.71	-	1,418.71
Hillcrest, Texarkana	406.22	625.85	239.37	865.22
Hopewell, El Dorado	101.20	323.85	-	323.85
Immanuel, Greenbrier	2,856.67	1,713.12	1,178.03	2,891.15
Immanuel, Nashville	30.00	-	-	-
Immanuel, Sheridan	3,761.24	1,534.17	1,666.70	3,200.87
Kaley Hill, Quitman	476.10	492.45	-	492.45
Kingsland, Kingsland	991.65	867.00	300.00	1,167.00
Lakeside, Newport	497.70	516.60	200.00	716.60
Landmark, Corning	410.40	165.30	-	165.30
Landmark, Elizabeth	279.45	340.00	100.00	440.00
Landmark, England	980.38	311.68	1,073.85	1,385.53
Landmark, Hermitage	500.00	45.60	-	45.60

Church	2020-2021	2021-2022		
	Total	Church Plan	Church Offering	Church Total
Laneburg, Laneburg	279.90	315.50	750.00	1,065.50
Lemonwood, Pine Bluff	202.50	218.70	-	218.70
Letona, Letona	248.40	277.80	-	277.80
Liberty, Stamps	1,530.95	1,142.10	500.00	1,642.10
Life Song, Greenbrier	560.06	426.79	54.32	481.11
Lifeline, Wynne	116.10	199.50	-	199.50
Little River, Manila	299.92	629.74	-	629.74
Locust Bayou, Hampton	157.45	152.25	-	152.25
Macedonia, Bearden	145.80	225.45	-	225.45
Macedonia, Jonesboro	423.90	453.60	-	453.60
Macedonia, Magnolia	1,595.70	1,022.90	200.00	1,222.90
Marcus Hill, Enola	162.90	316.60	-	316.60
Maysville, Maysville	308.70	340.20	33.60	373.80
Milligan Ridge, Manila	489.22	515.14	500.00	1,015.14
Milner Victory, McNeil	554.85	557.00	-	557.00
Mountain View, Eureka Springs	1,126.95	431.00	151.00	582.00
Mt. Elba, Kingsland	79.20	100.80	-	100.80
Mt. Nebo, Hope	728.45	246.15	500.00	746.15
Mt. Olive, Guy	103.50	106.50	-	106.50
Mt. Pleasant, Plumerville	1,654.86	759.30	295.00	1,054.30
Mt. Union, El Dorado	295.20	906.90	-	906.90
Mt. Vernon, Waldo	266.85	526.50	-	526.50
Mt. View, Beaver	100.00	431.20	1,050.00	1,481.20
Mt. View, Clinton	217.35	288.30	-	288.30
Mt. Zion, Sulphur Springs	64.25	20.00	300.00	320.00
Murmil, El Dorado	861.91	933.48	300.00	1,233.48
Needs Creek, Greenbrier	838.93	617.10	100.00	717.10
New Caney, Gurdon	410.00	321.04	268.93	589.97
New Home, Quitman	815.60	460.35	715.00	1,175.35
New Hope, Clinton	-	-	20.00	20.00
New Hope, Fouke	207.20	170.10	-	170.10
New Hope, Wynne	721.50	364.25	-	364.25
New Liberty, Emmet	540.00	486.00	-	486.00
New Mt. Zion, Mineral Springs	271.35	363.60	-	363.60
New Prospect, Garfield	425.50	414.50	185.50	600.00
New Shiloh, Mineral Springs	566.60	316.60	275.00	591.60
North Hills, Sherwood	2,536.65	2,354.70	-	2,354.70
North Side, Dumas	465.60	199.40	295.00	494.40
North View, North Little Rock	1,453.05	1,720.20	468.00	2,188.20
Oak Grove, Jonesboro	950.85	873.90	126.00	999.90
Oak Grove, North Little Rock	176.24	200.18	-	200.18
Oak Park, Little Rock	5,457.98	2,509.48	2,934.00	5,443.48
Oakland Heights First, Pine Bluff	-	553.63	-	553.63
Okay Community, Saratoga	226.80	267.30	-	267.30
Old Baptist Mission, Westville, OK	288.90	340.20	-	340.20
Old Hickory, Hattieville	1,362.86	664.80	-	664.80
Old Liberty, Conway	1,352.95	520.20	1,050.00	1,570.20
Old Time, De Queen	600.00	333.00	-	333.00
Park Avenue, Searcy	2,386.15	2,163.00	100.00	2,263.00

Church	2020-2021	2021-2022		Church Total
	Total	Church Plan	Church Offering	
Park Place, Bryant	500.00	-	100.00	100.00
Park View, North Little Rock	214.20	320.40	320.00	640.40
Parkview, Trumann	186.30	180.15	320.40	500.55
Philadelphia, Dowdy	538.20	81.90	81.90	163.80
Pilgrim Rest, Spearsville	393.30	454.50	-	454.50
Pine Crest, Fordyce	132.30	195.30	5.00	200.30
Plainview, Jay	257.00	222.75	-	222.75
Pleasant Grove, Annieville	1,278.44	1,430.70	-	1,430.70
Pleasant Grove, Carlisle	1,042.28	777.60	-	777.60
Pleasant Grove, El Dorado	408.26	825.96	500.00	1,325.96
Pleasant Springs, McCaskill	1,038.20	442.50	500.00	942.50
Pleasant Valley, Greenbrier	3,480.30	565.80	1,865.00	2,430.80
Prospect, Jonesboro	1,418.47	528.53	991.65	1,520.18
Providence, Hope	395.40	320.30	-	320.30
Red Oak, Harrison	227.70	254.70	-	254.70
Ridgecrest, Jonesboro	216.90	225.00	-	225.00
Rock Hill, Jonesboro	716.88	197.87	513.79	711.66
Rondo, Lexa	652.60	243.00	216.19	459.19
Rosston, Rosston	103.50	114.90	-	114.90
Rowes Chapel, Humnoke	781.80	583.20	-	583.20
Russell, Russell	600.30	752.85	-	752.85
Sand Springs, Damascus	1,285.33	584.70	753.89	1,338.59
Shady Grove, Piggott	697.24	719.26	-	719.26
Shady Grove, Prescott	442.80	477.90	-	477.90
Shiloh Lamertine, Waldo	504.00	711.00	200.00	911.00
Shiloh, McRae	243.00	298.80	-	298.80
Shover Springs, Hope	62.31	37.43	-	37.43
Silver Lake, Palatka, Fla.	180.00	180.70	-	180.70
South Main, Malvern	982.35	819.90	-	819.90
Southside, England	276.30	315.90	-	315.90
Spring Branch, Taylor	270.00	-	240.00	240.00
Spring Creek, Springdale	434.70	548.10	-	548.10
Spring Lake, Texarkana	1,637.70	1,258.50	650.00	1,908.50
Springdale, Springdale	608.32	604.54	-	604.54
Springhill, Greenbrier	13,342.18	5,864.79	7,989.00	13,853.79
Sulphur Springs, Fordyce	405.00	394.65	300.00	694.65
Sulphur Springs, Quitman	491.95	359.85	500.00	859.85
Summers, Summers	2,740.90	548.70	1,900.00	2,448.70
Temperanceville, Nashville	1,102.50	271.35	1,500.00	1,771.35
Temple, Fordyce	629.30	669.00	-	669.00
Temple, Murfreesboro	136.80	52.80	-	52.80
Temple, Rogers	1,757.92	1,644.38	300.00	1,944.38
The Bridge, Mt. Home	1,638.70	1,000.35	-	1,000.35
Township, Fayetteville	83.70	87.60	-	87.60
Trenton, Marvell	250.65	314.60	-	314.60
Trinity, Lake City	307.90	367.30	-	367.30
Trinity, Magnolia	255.05	270.00	-	270.00
True Light, McDougal	55.35	72.90	-	72.90
Twin Oaks, Clarksville	326.80	315.90	35.30	351.20

Church	2020-2021	2021-2022		Church Total
	Total	Church Plan	Church Offering	
Union Grove, Blevins	645.70	300.30	249.70	550.00
Union Grove, Jonesboro	68.05	-	-	-
Unity, Hope	5,511.98	4,943.25	1,777.30	6,720.55
Unity, Jonesboro	113.40	214.20	-	214.20
Unity, Nashville	144.90	170.10	-	170.10
Victory, Gentry	1,259.35	1,036.15	400.00	1,436.15
Victory, Hampton	781.35	607.50	300.00	907.50
Village Creek, Mabelvale	459.40	558.90	395.00	953.90
Walnut Grove, Lake City	331.20	369.60	-	369.60
Weddington, Fayetteville	538.20	564.84	-	564.84
West Park, Ozark	483.70	48.60	-	48.60
West Race, Searcy	2,167.55	2,827.69	350.62	3,178.31
Woodberry, Hampton	371.55	275.70	-	275.70
Worden, Bald Knob	879.54	866.83	-	866.83
Wyatt, El Dorado	660.10	697.50	-	697.50
Zion, Fordyce	828.00	923.40	-	923.40
Central Arkansas District WMA	245.00		245.00	245.00
First, Magnolia WMA	725.00		725.00	725.00
First, Mantachie, MS	250.00		250.00	250.00
Greenbrier District WMA	165.00		-	-
Knighton Chapel WMA	200.00		-	-
Landmark, England WMA	50.00		-	-
Mt. Vernon Brotherhood	151.00		151.00	151.00
New Hope, Hope	545.00		545.00	545.00
New Hope WMA	50.00		50.00	50.00
North View WMA	50.00		50.00	50.00
Springhill, Greenbrier WMA	410.00		410.00	410.00
Unity Hope WMA	200.00		200.00	200.00
Various Individuals	25,967.50		26,869.00	26,869.00

## Conner & Sartain

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### INDEPENDENT AUDITORS' REPORT

The Baptist Trumpet, Publications Committee  
Baptist Missionary Association of Arkansas  
Little Rock, Arkansas

#### **Opinion**

We have audited the accompanying financial statements of The Baptist Trumpet, Publications Committee of the Baptist Missionary Association of Arkansas (a nonprofit organization, herein referred to as "the Trumpet"), which comprise the Statement of Financial Position – Modified Cash Basis as of August 31, 2022, and the related statements of activities – modified cash basis, functional expenses – modified cash basis and cash flows – modified cash basis for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of The Baptist Trumpet, Publications Committee of the Baptist Missionary Association of Arkansas as of August 31, 2022, and its support, revenue, expenses, and cash flows for the year then ended in accordance with the modified cash basis as described in Note 1.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trumpet and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Basis of Accounting**

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respects to this matter.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting as described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements 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 Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



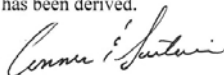
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Trumpet's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trumpet's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

#### Report on Summarized Comparative Information

We have previously audited The Baptist Trumpet, Publications Committee of the Baptist Missionary Association of Arkansas's 2021 financial statements, and our report dated October 22, 2021, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Conway, Arkansas  
October 25, 2022

CONNOR & SARTAIN • CERTIFIED PUBLIC ACCOUNTANTS • CONWAY, ARKANSAS 72033

#### FINANCIAL STATEMENTS

#### STATEMENT OF FINANCIAL POSITION - MODIFIED CASH BASIS

AUGUST 31, 2022

#### ASSETS

	<u>2022</u>	<u>2021</u>
<u>Current Assets:</u>		
Cash and cash equivalents	\$ 71,817	\$ 88,646
Total Current Assets	<u>71,817</u>	<u>88,646</u>
<u>Property and Equipment - Note 2:</u>		
Automobiles	44,280	44,280
Property & improvements	56,457	56,457
Furniture, fixtures & equipment	33,062	33,062
	<u>133,799</u>	<u>133,799</u>
Less: Accumulated depreciation	(99,352)	(87,625)
Total Property and Equipment	<u>34,447</u>	<u>46,174</u>
Total Assets	<u>\$ 106,264</u>	<u>\$ 134,820</u>

**LIABILITIES AND NET ASSETS**

	2022	2021
<b>Liabilities:</b>		
Accrued payroll liabilities	\$ 1,196	\$ 1,493
Total Liabilities	1,196	1,493
<b>Net Assets:</b>		
Without donor restrictions	105,068	133,327
With donor restrictions	-	-
Total Net Assets	105,068	133,327
Total Liabilities and Net Assets	\$ 106,264	\$ 134,820

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS****AUGUST 31, 2022**

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
<b>Revenues, Support and Other Income:</b>				
Church plan	\$ 158,509	\$ -	\$ 158,509	\$ 132,863
Subscriptions	3,639	-	3,639	8,002
Advertising income	16,645	-	16,645	7,113
Offerings	125,194	-	125,194	119,504
Gain on sale of assets	-	-	-	99,059
Gain on forgiveness of PPP loan	-	-	-	27,000
Other income	10,305	-	10,305	14,204
Total Revenues, Support and Other Income	314,292	-	314,292	407,745
<b>Expenses:</b>				
Publications	318,230	-	318,230	305,160
General & administrative	24,321	-	24,321	34,524
Total Expenses	342,551	-	342,551	339,684
Change in Net Assets	(28,259)	-	(28,259)	68,061
Net Assets - Beginning of Year	133,327	-	133,327	65,266
Net Assets - End of Year	\$ 105,068	\$ -	\$ 105,068	\$ 133,327

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS****YEAR ENDED AUGUST 31, 2022**

	Publications	General & Administrative	2022 Total	2021 Total
Printing	\$ 61,689	\$ -	\$ 61,689	\$ 64,541
Postage	102,157	-	102,157	74,956
Supplies	5,785	-	5,785	6,569
Payroll, taxes and benefits	115,613	-	115,613	121,947
Office expenses	10,067	-	10,067	8,457
Repairs and maintenance	-	4,987	4,987	13,860
Professional fees	-	3,800	3,800	3,550
Travel	2,755	-	2,755	1,596
Insurance	6,519	4,655	11,174	10,936
Utilities	-	4,101	4,101	6,061
Online services	811	-	811	8,255
Offering	1,108	-	1,108	-
Depreciation	11,726	-	11,726	12,173
Miscellaneous expenses	-	6,778	6,778	6,783
Total	\$ 318,230	\$ 24,321	\$ 342,551	\$ 339,684

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS**

**AUGUST 31, 2022**

	<u>2022</u>	<u>2021</u>
<b><u>Cash Flows from Operating Activities:</u></b>		
Increase (decrease) in net assets	\$ (28,259)	\$ 68,061
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	11,726	12,173
Gain on sale of assets	-	(99,059)
Forgiveness of debt	-	(27,000)
Increase (decrease) in accrued payroll tax	(296)	115
Net Cash Provided (Used) by Operating Activities	<u>(16,829)</u>	<u>(45,710)</u>
<b><u>Cash Flows from Investing Activities:</u></b>		
Proceeds from sale of assets	-	101,193
Purchase of property and equipment	-	(3,883)
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>97,310</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(16,829)	51,600
Beginning Cash and Cash Equivalents	<u>88,646</u>	<u>37,046</u>
Ending Cash and Cash Equivalents	<u>\$ 71,817</u>	<u>\$ 88,646</u>
<b><u>Supplemental Disclosure of Cash Flow Information:</u></b>		
Cash Paid During the Year For:		
Interest expense	<u>\$ -</u>	<u>\$ -</u>
Income tax expense	<u>N/A</u>	<u>N/A</u>

The accompanying notes are an integral part of the financial statements.

**NOTES TO FINANCIAL STATEMENTS**

**AUGUST 31, 2022**

**NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:**

**Nature of Activities**

The Baptist Trumpet, Publications Committee of the Baptist Missionary Association of Arkansas ("the Trumpet") is a not-for-profit organization established in the State of Arkansas in 1939. The Trumpet is one of the departments of the Baptist Missionary Association of Arkansas ("BMA of Arkansas"). The Trumpet publishes a newspaper designed to inspire and inform its readers. Each issue includes news articles about matters that pertain to work within the state association and articles pertaining to its churches. The newspaper includes regular reports on activities of the other three departments of the BMA of Arkansas (Central Baptist College, State Missions, and Youth Department) as well as the various departments of the Baptist Missionary Association of America.

**Basis of Accounting and Presentation**

The accompanying financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. That basis differs from generally accepted accounting principles primarily because the Trumpet has not recognized prepaid expenses and accounts payable or other accrued expenses and their related effects on the results of operations and financial position.

The financial statements are presented in accordance with the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Not-for-Profit Entities. Under ASC, the Trumpet is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Trumpet. The Trumpet's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Trumpet or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

### **Public Support**

Contributions received are recorded as those with donor restrictions and those without donor restrictions, depending on the existence and/or nature of any donor restrictions.

All donor-restricted support is reported as an increase to restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), restricted net assets are reclassified to net assets without restriction and reported in the Statement of Activities as net assets released from restrictions.

### **Revenue Recognition**

The Trumpet also derives revenues from the sale of newspaper subscriptions to churches and individuals. Revenue is recognized when obligations under the terms of a contract with the Trumpet's subscribers are satisfied; generally this occurs when publication materials are delivered. Revenue is measured as the amount of consideration expected to be received in exchange for the services provided.

### **Income Tax Status**

The Trumpet is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

### **Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reporting amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

### **Functional Allocation of Expenses**

Expenses have been allocated between publication services and general and administrative on various bases and estimations by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different results.

### **Concentrations of Credit Risk**

Financial instruments that potentially subject the Trumpet to concentrations of credit risk consist principally of cash balances and certificates of deposit. The cash accounts and certificates of deposit are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of August 31, 2022, none of the Trumpet's cash deposits exceeded FDIC limits.

## **NOTE 2 - PROPERTY AND EQUIPMENT:**

Property and equipment are stated at original cost, or estimated fair market value if donated, plus

the cost of capital improvements made on the assets, less accumulated depreciation. Property and equipment are being depreciated over useful lives from three to twenty years using the straight-line method.

	<u>Cost</u>	<u>Accumulated Depreciation</u>
Automobiles	\$ 44,280	\$ 24,354
Buildings & improvements	54,207	45,253
Furniture & fixtures	19,134	15,817
Shop assets	13,928	13,928
Land	<u>2,250</u>	<u>-</u>
	<u>\$ 133,799</u>	<u>\$ 99,352</u>

Depreciation expense was \$11,726 for the year ended August 31, 2022.

#### **NOTE 3 - RETIREMENT PLAN:**

The Association has adopted a 403(b) plan sponsored by Ministers Resource Services. The Trumpet may make contributions on a discretionary basis to the plan. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code, if they wish. Contributions to the plan for the year ended August 31, 2022 were \$5,700.

#### **NOTE 4 - RELATED PARTIES:**

Technology consultant, Robert P. Spriggs is the son of the previous editor of the Trumpet. Mr. Spriggs provided hosting services for Baptist Trumpet Archives, an online archive of weekly issues from 1939 to the present. In the year ended August 31, 2022, a total of \$200 was paid to the related party for these services. As of the end of the current year, the Trumpet is no longer contracting with Mr. Spriggs and has outsourced this function to another provider.

#### **NOTE 5 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:**

The Trumpet monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. The Trumpet has the following financial assets that could readily be made available within one year of the statement of financial position date to fund expenses without limitations:

	<u>2022</u>
Financial assets at yearend:	\$ 71,817
Less those unavailable for general expenses within one year, due to:	
Current liabilities	<u>(1,196)</u>
Available without restriction within one year	<u>\$ 70,621</u>

#### **NOTE 8 - SUBSEQUENT EVENTS:**

No events occurring subsequent to year end, having a direct and material effect on the financial statements for the year ended August 31, 2022, have been determined as of date of the audit report.

## Clerk's Financial Report for 2021-2022

<b>Balance Forward (10/31/21)</b>		<b>\$89.03</b>
<b>Deposits</b>		<b>\$7,441.65</b>
Minute Fund Offerings (2021 meeting)	\$7,441.65	
<b>Expenditures</b>		<b>\$3,222.60</b>
Clerk Hire	\$1,050.00	
Trumpet Printing (2021 minute books)	\$2,172.60	
<b>Balance on hand (11/1/22)</b>		<b>\$4,308.08</b>

### Resolution

We celebrate the monumental 24 June 2022 US Supreme Court decision (Dobbs v Jackson to overturn Roe v Wade). We are proud to state that we stand in favor of life at all stages. Therefore, be it resolved that we, the members of Springdale Missionary Baptist Church, call on the messengers of the 73rd Annual Session of the BMA AR to stand to affirm that we are unashamedly Pro-life. We encourage all Christians and BMA AR Churches to seek out ways to support life: 1) through local pregnancy centers; 2) through adoption centers; 3) through foster programs (such as The CALL); 4) through being informed and voting for life-affirming candidates/measures; 5) through encouraging their respective county and municipal leaders to adopt a Pro-Life Resolution to declare their stand for human life (AR Family Council has a great tool kit available as a free download). Just as God declares that all life is precious, we too stand to promote life Psalm 139:14

Motion, second, carried by order of Springdale Missionary Baptist Church this 2nd day of November 2022.

— Tena Allen, Acting Clerk; Wes Hulvey, Moderator

July 2021 (Washington & Benton Counties passed pro-life resolutions)

19 of 75 counties in AR; that's 25%

August 2019 (Springdale passed pro-life resolution)

14 of 501 municipalities in AR; less than 3%

Jerry Cox and AR Family Council have some great resources available!

<https://familycouncil.org/?page id=22915>

## 2022 Churches Represented By Letter or Messenger

Note: churches are arranged alphabetically by city. The information requested from each church includes: church name, physical address, mailing address, how represented by, pastor's name, address, and phone number, church clerk's name, address, and phone number, and local association. The following list contains the churches represented at the 2022 Annual Session of the BMA of Arkansas and the information they provided:

**(P) Petitionary Letter**

**(L) Represented by Letter Only**

**(M) Represented by Messenger**

### ASHDOWN

#### **Central Baptist Church (M)**

Address: 271 W. Commerce St. Ashdown, AR 71822

Mailing Address: PO Box 706 Ashdown, AR 71822

Website: [www.centralbaptistashdown.com](http://www.centralbaptistashdown.com) [Centralbaptist@sbcglobal.net](mailto:Centralbaptist@sbcglobal.net)

Pastor: Don Embry, 311 West Dougherty, Ashdown, AR 71822

270-312-42081 [musicdonembry@yahoo.com](mailto:musicdonembry@yahoo.com)

Clerk: Kaysie Adkins 311 West Dougherty, Ashdown, AR 71822 870-898-2616

Association: Harmony

### BEE BRANCH

#### **Grace Missionary Baptist Church (M)**

Address: 4463 Highway 92 W., Bee Branch, AR 72031

Mailing Email: 118 S. Broadway Damascus, AR 72039

Pastor: None at present

Clerk: Lois Lunsford, 118 S. Broadway, Damascus, AR 72039 501-335-7821

Association: United

### BELLA VISTA

#### **Fellowship Missionary Baptist Church (M)**

Address: 502 W. Lancashire Blvd., Bella Vista, AR 72715 479-855-9761

[fmbcbv@yahoo.com](mailto:fmbcbv@yahoo.com)

Pastor: Kenneth Strickland, 9 Tavistock Dr., Bella Vista, AR 72715

501-977-4053; [lindastrick@gmail.com](mailto:lindastrick@gmail.com)

Clerk: Kathy Lovvorn, 502 W. Lancashire Blvd., Bella Vista, AR 72715

479-855-9761 [fmbcbv@yahoo.com](mailto:fmbcbv@yahoo.com)

Association: Ozarks

### BODCAW

#### **Bodcaw Baptist Church (L)**

Address: 2469 Highway 53 Rosston, AR 71858-8108

Pastor: Ed Phillips, 2175 Highway 53, Rosston, AR 71858

870-899-2412; [esp68@att.net](mailto:esp68@att.net)

Clerk: Naomi Butler 2535 Highway 53 Rosston, AR 71858

870-899-2473; [naomi.butler@sbcglobal.net](mailto:naomi.butler@sbcglobal.net)

Association: Union

## **BROOKLAND**

### **Connection Point Baptist Church (M)**

Address: 600 W. School St. Brookland, AR 72417

Website: [www.MyConnectionPoint.org](http://www.MyConnectionPoint.org)

Mailing Address: 325 CR 726, Jonesboro, AR 72405

Pastor: Chad White 325 CR 726, Jonesboro, AR 72405

(870) 243-4683; [pastorchadwhite@gmail.com](mailto:pastorchadwhite@gmail.com)

Clerk: Kevin Hollingworth 1301 CR 763 Brookland, AR 72417

Association: Jonesboro

## **BUCKNER**

### **First Baptist Church (M)**

Address: 636 South Bay Street, Buckner, AR 71827

Pastor: Andy Hawkins, 648 Lafayette 23, Buckner, AR 71827

870-299-0334; [pastor.fbc.buckner@gmail.com](mailto:pastor.fbc.buckner@gmail.com)

Clerk: Sandy Sands, 641 Hwy 344, Waldo, AR 71770

870-904-2262; [sandsfarm@gmail.com](mailto:sandsfarm@gmail.com)

Association: Columbia

## **CALDWELL**

### **First Baptist Church (L)**

Address: 5298 Highway 1 No., Caldwell, AR 72322

Mailing Address: PO Box 72, Caldwell, AR 72322

Pastor: Michael Hight, PO Box 251, Caldwell, AR 72322 870-633-4919

Clerk: Janet Duffel, PO Box 268, Caldwell, AR 72322

870-261-8484; [wmr827@sbcglobal.net](mailto:wmr827@sbcglobal.net)

Association: Mt. Vernon

## **CAVE SPRINGS**

### **First Baptist Church (M)**

Address: 327 South Main, Cave Springs, AR 72718

Mailing Address: PO Box 175, Cave Springs, AR, 72718

Website: <http://fbccavesprings.com>

Pastor: Michael Battenfield, 12114 Gailey Hollow Rd., Siloam Springs, AR 72761

501-253-5830; [battforchrist@gmail.com](mailto:battforchrist@gmail.com)

Clerk: Gaylene Vanhook, 503 E. Johnson Ave., Cave Springs, AR 72718

Association: Ozarks

## **CLINTON**

### **Mountain View Missionary Baptist Church(M)**

Address: 356 Austin Rd. Clinton, AR 72031

Mailing Address: 362 Woolverton Mt. Clinton, AR 72031

Pastor: Roy Hill 89 Hill Farm Rd. Conway, AR 73032

(501) 231-5221; [hilhaus4@att.net](mailto:hilhaus4@att.net)

Clerk: Rhonda Shipp (501) 208-2832

Association: United



## CONWAY

### **Calvary Missionary Baptist Church (M)**

Address: 4755 Prince St. Conway, AR 72032

Pastor: Danny Paul, 869 Heather Circle, Conway, AR 72034

843-907-1816; danny89@hotmail.com

Clerk: Martha White, 431 Sandy Ford Rd., Beebe, AR 72012 501-472-7537

Association: Greenbrier

### **Eastside Baptist Church (M)**

Address: 1735 East Oak St., Conway, AR 72032

Mailing Address: PO Box 2728, Conway, AR 72033

Pastor: Thom South, 3614 Irby Dr., Conway, AR 72034

501-764-1133; tjsouth@conwaycorp.net

Clerk: Pam Lawrence, 14 West Wicker St, Vilonia, AR 72173 501-796-3086

Association: Greenbrier

## CORD

### **Center Grove Baptist Church (L)**

Address: 8070 White Dr. Cord, AR 72524

Pastor: Barry Anderson 155 Main St. Pleasant Plains, AR 72568

501-658-5620; barryanderson2014@gmail.com

Clerk: Pam Bullington PO Box 3045 Batesville, AR 72503 870-613-0981

Association: North Arkansas

## DAMASCUS

### **First Baptist Church Damascus (M)**

Address: 43 Oak Tree Rd., Damascus, AR 72039

Mailing Address: PO Box 338, Damascus, AR 72039

Pastor: Daniel Williams 51 Oak Tree Rd. Damascus AR 72039

501-358-1553; fbcdamascus@windstream.com

Clerk: Allison Williams 43 Oak Tree Rd. Damascus, AR 72039

Association: Greenbrier

### **Sand Springs Missionary Baptist Church (M)**

Address: 5189 Highway 124, Damascus, AR 72039

Mailing Address: PO Box 557, Damascus, AR 72039

Pastor: Gaylon King, 2 Freeman Way, Greenbrier, AR 72058 501-581-1443

Clerk: Patsy Pool, 1007 Sequoyah Ranch Rd., Damascus, AR 72039

501-335-7892

Association: Greenbrier

## EMMET

### **Antioch Baptist Church (L)**

Address: 172 Nevada 31, Emmett, AR 71835-9043 870-887-5090

Pastor: none

Clerk: Matthew Thrasher, 139 Hempstead St., Hope, AR 71801 870-826-9037

Association: Union

**New Liberty Baptist Church (L)**

Address: 916 Highway 299 E., Emmet, AR 71835-9042

Pastor: Billy Criss Langston, 5447 HWY 73, Emmet, AR 71835 870-703-0699

Clerk: Lora Snell, 916 Highway 299 E., Emmet, AR 71835

870-703-2478; snelllora@aim.com

Association: Union

**ENGLAND****Landmark Missionary Baptist Church (M)**

Address: 501 Stuttgart Highway, England, AR 72046

501-842-2391; landmarkbaptist@outlook.com

Mailing Address: PO Box 177, England, AR 72046

Website: <http://landmarkmbengland.org>

Pastor: David Inzer, 108 Catalpa St, England, AR 72046

870-672-1797; inzerfam@yahoo.com

Clerk: Pat Stewart 1005 E. Homan England, AR 72046 870-456-2369

Association: Central AR

**FAYETTEVILLE****Calvary Baptist Church (M)**

Address: 1410 Porter Rd., Fayetteville, AR 72703 479-442-4634

Website: <http://calvaryfayetteville.com>

Pastor: Kirk Shelton, 436 Twin Falls Dr., Farmington, AR 72730

972-935-6898; kirk@calvaryfayetteville.com

Clerk: Shirley Wilson, 1410 Porter Rd., Fayetteville, AR 72703

479-443-2052; socwil@cox.net

Association: Ozarks

**Round Mountain Missionary Baptist Church (M)**

Address: 18730 Lake Sequoah Rd. Fayetteville, AR 72701

Pastor: David Evans 909 Bluffside Dr. Huntsville, AR 72740

479-738-1612 H; 479-601-3617 M; k9dock@aol.com

Clerk: Brenda Pond 18901 Two Wells Rd. Fayetteville, AR 72701 479-879-5590

Association: Ozarks

**Weddington Missionary Baptist Church (L)**

Address: 19445 Weddington Church Rd. Fayetteville, AR 72704

479-824-3228

Website: [www.weddingtonbaptistchurch.com](http://www.weddingtonbaptistchurch.com)

Pastor: Gene Fulcher 8540 W. Forest Hills Drive

479-871-2196; gfulcher@cablelynx.com

Clerk: Tamara Ellenbecker, 19445 Weddington Church, Fayetteville, AR 72704

479-524-3098; tabby72761@yahoo.com

Association: Ozarks

## **FORDYCE**

### **Sulphur Springs Baptist Church (L)**

Address: 14562 Calhoun 72, Fordyce, AR 71742

Mailing Address: PO Box 804 Fordyce, AR 71742

Pastor: Stan Hobson 1370 Bunn McGriff Rd. Carthage, AR 71725

870-352-7226 H; 870-313-1240 M; hobsonleisa@gmail.com

Clerk: Leisa Hobsonl 870-352-7226

Association: Judson

## **FULTON**

### **Riverside Baptist Church (M)**

Address: 105 Brooks, Fulton, AR 71838

Mailing Address: P.O. Box 179, Fulton, AR 71838

Pastor: Larry Byers, 3918 Hwy 29 S, Hope, AR 71801

Clerk: Jane Struckman, 4529 Hwy 67 W, Fulton, AR 71838 870-896-2698

## **GENTRY**

### **Victory Missionary Baptist Church (L)**

Address: 1120 E. Main, Gentry, AR 72734

Pastor: None at present

Clerk: Shana Hazard 664 S Robin Rd, Gentry, AR 72734 479-238-6128

Association: Ozarks

## **GRANNIS**

### **Holly Grove Missionary Baptist Church (L)**

Address: 950 Frachiseur Road, Dierks, AR 71833

Mailing Address: 452 Brushy Ridge Road, Watson, OK 74963

Website: <http://hollygrovegrannis.com>

Pastor: John Gilbert, 628 Mt. Carmel Road, Dierks, AR 71833

870-557-7137; hollygrovepastor@gmail.com

Clerk: Roberta Youngblood, 452 Brushy Ridge Road, Watson, OK 74963

580-244-7475

Association: Harmony

## **GRAVETTE**

### **Beacon Baptist Church (L)**

Address: 805 1<sup>st</sup> Ave SW, Gravette, AR 72736

[facebook.com/bbcgravette](https://www.facebook.com/bbcgravette) [beaconbaptistchurch@google.com](mailto:beaconbaptistchurch@google.com)

Pastor: Ricky Williams 470444 Hwy 62 Westville OK. 74965

479-228-1325; pastor\_rickyw@yahoo.com

Clerk: Debbie Russow 12289 Shady Grove Rd. Gravette AR. 72736

479-787-6880

## **GREENBRIER**

### **Bethlehem Baptist Church (M)**

Address: 505 Highway 225 W., Greenbrier, AR 72058

Website: [www.bethlehembbc.info](http://www.bethlehembbc.info) email: [bethlehembbc@gmail.com](mailto:bethlehembbc@gmail.com)

Pastor: Martin Jameson, 27 Valmont, Greenbrier, AR 72058

501-581-9856; [jamesonbbc@gmail.com](mailto:jamesonbbc@gmail.com)

Clerk: Patricia Daniels, 505 Hwy 225 W Greenbrier, AR 72058 501-336-7478

Association: Greenbrier

### **Friendship Missionary Baptist Church (L)**

Address: 170 Cash Springs Rd., Greenbrier, AR 72058

[Friendshipbaptistgreenbrier@windstream.net](mailto:Friendshipbaptistgreenbrier@windstream.net)

Pastor: James Crews, 261 HWY 287, Greenbrier, Ar 72058 208-777-8060

Clerk: Kathy Mallett, 610 W. Republican Rd., Greenbrier, AR 72058

501-679-5959

Association: Greenbrier

### **Immanuel Baptist Church (M)**

Address: 61 Green Valley Dr., Greenbrier, AR 72058

Mailing Address: PO Box 221, Greenbrier, AR 72058

Website: <http://immanuelgreenbrier.com> [immanuel\\_baptist@windstream.net](mailto:immanuel_baptist@windstream.net)

Pastor: Anthony Crocker, PO Box 221, Greenbrier, AR 72058

501-679-2612

Clerk: Christina Galloway, PO Box 221, Greenbrier, AR 72058 501-679-2612

Association: Greenbrier

### **Pleasant Valley Baptist Church (M)**

Address: 3 Pleasant Valley Rd. E., Greenbrier, AR 72058

Pastor: Virgil Porter, PO Box 2584, Conway, AR 72033

501-314-9911; [vporter@cbc.edu](mailto:vporter@cbc.edu)

Clerk: Brenda Southerland, 3 Pleasant Valley Rd. E., Greenbrier AR 72058

Association: Greenbrier

### **Springhill Baptist Church (M)**

Address: 25 Highway 287, Greenbrier, AR 72058

Website: <http://springhillbaptistchurch.info>

Pastor: Ed Stephenson, 14 Annabelle Ln., Greenbrier, AR 72058

501-730-6760; [ed@springhillbaptistchurch.info](mailto:ed@springhillbaptistchurch.info)

Clerk: Brenda Mahan, 53 Hwy 287, Greenbrier, AR 72058

501-472-6280; [brenda@springhillbaptistchurch.info](mailto:brenda@springhillbaptistchurch.info)

Association: Greenbrier

## **GREENWOOD**

### **Denver Street Baptist Church (M)**

Address: 1413 West Denver St., Greenwood, AR 72936

Website: [www.Dsmbc.org](http://www.Dsmbc.org)

Mailing Address: PO Box 1669, Greenwood, AR 72936

479-996-7544; [dsbc@centurytel.net](mailto:dsbc@centurytel.net)

Pastor: Derrick Bremer, 3245 Eagle Drive, Greenwood, AR 72936

479-544-7153; [derrick@dsmbc.org](mailto:derrick@dsmbc.org)

Clerk: Melissa Williams 918-413-4492

Association: United

## **GURDON**

### **First Baptist Church (M)**

Address: 209 E. Pine St., Gurdon, AR 71743 [1stbaptist1882@att.net](mailto:1stbaptist1882@att.net)

Pastor: Randal Murphy, 1004 E. Walnut St., Gurdon, AR 71743

501-318-9426; [randalmurphy@att.net](mailto:randalmurphy@att.net)

Clerk: Mary Ricketts, 503 Sticky Rd., Gurdon, AR 71743 870-353-7038

Association: Clark

### **New Caney Missionary Baptist Church (M)**

Address: 224 Highway 53 N, Gurdon, AR 71743

Mailing Address: 224 Highway 53 N, Gurdon, AR 71743

Pastor: Eddie A. Robinson, 224 Highway 53 N, Gurdon AR 71743

870-949-4748; [eddie627@att.net](mailto:eddie627@att.net)

Clerk: Shellie Stroud 870-245-9144

Association: Clark

## **HASKELL**

### **Celebration Baptist Church (M)**

Address: 4601 Highway 229, Benton, AR 72015

Website: <http://celebrationbaptistchurch.com>

Pastor: Allan Eakin, 990 Deer Valley Dr., Malvern, AR 72104

501-416-5539; [allaneakin19@gmail.com](mailto:allaneakin19@gmail.com)

Clerk: Sharlene Meadows, 118 East Elm, Haskell, AR 72015

501-326-8033; [shar.meadows@yahoo.com](mailto:shar.meadows@yahoo.com)

Association: Central

## **HOPE**

### **Garrett Memorial Baptist Church (M)**

Address: #1 Genesis Drive, Hope, AR 71802

870-777-3256; [info@gmbchope.org](mailto:info@gmbchope.org)

Mailing Address: PO Box 223, Hope, AR 71802

Website: <http://garrettmemorial.com>

Pastor: Clif Johnson PO Box 223, Hope, AR 71802 [pastor@gmbchope.org](mailto:pastor@gmbchope.org)

Clerk: Vicky Akard PO Box 223, Hope, AR 71802

870-777-3256; [info@gmbchope.org](mailto:info@gmbchope.org)

Association: Union

**Mt. Nebo Baptist Church (L)**

Address: 1197 Hempstead 57, Hope, AR 71801  
Mailing Address: 911 Par Circle, Hope, AR 71801  
Pastor: Bruce Porter, 911 Par Circle, Hope, AR 71801  
870-777-3858; porterd@cablelynx.com  
Clerk: Teresa Porter 911 Par Circle Hope, AR 71801  
870-777-3858; porterd@cablelynx.com  
Association: Union

**New Hope Baptist Church (L)**

Address: 3725 Hwy 278 W, Hope, AR 71801  
Mailing Address: 3719 Hwy 278 W, Hope, AR 71801  
Pastor: Neal Ridling, 3719 Hwy 278 W, Hope AR 71801 870-703-3535  
Clerk: Opal Hatfield, 140 Harfield Hollow, Washington, AR 71862 870-983-2551  
Association: Union

**Shover Springs Baptist Church (L)**

Address: 104 Hempstead 54, Hope, AR 71801  
Pastor: Eric Barbaree, 110 Hempstead 54, Hope, AR 71801 870-703-1132  
Clerk: Laura England, 2410 East Plainview Rd., Hope, AR 71801 870-777-6866  
Association: Union

**Unity Baptist Church (L)**

Address: 402 S. Hervey St., Hope, AR 71801 unitybaptistchurch@sbcglobal.net  
Mailing Address: 402 S. Hervey St., Hope, AR 71801  
Pastor: Nick Flowers, 8 Oak Creek Dr., Hope, AR 71801  
870-703-1469; bro.nick@hotmail.com  
Clerk: Glenda Berkham, 3160 Hwy. 174 S, Hope, AR 71801  
Association: Union

**JONESBORO****Big Creek Valley Missionary Baptist (M)**

Address: 1023 Country Rd. 204, Jonesboro, AR 72404  
Mailing Address: 2805 Neely Rd., Jonesboro, AR 72404  
Pastor: Jim Thompson, 2805 Neely Rd., Jonesboro, AR 72404  
870-219-1850; cvthompson47@yahoo.com  
Clerk: Carolyn Thompson, 2805 Neely Rd., Jonesboro, AR 72404 870-935-2326  
Association: Jonesboro

**Center Hill Baptist Church (M)**

Address: 7341 CR 333, Jonesboro, AR 72401  
www.CHMBC7341.org chmbc7341@gmail.com  
Pastor: Steve Williams 3207 Casey Springs Rd, Jonesboro, AR 72404  
602-206-5649; kjvpastor@outlook.com  
Clerk: Shelia Collins 129 Maple St., Sedgwick, AR 72465 870-275-2745  
Association: Jonesboro

**Oak Grove Missionary Baptist Church (M)**

Address: 2187 Highway 349, Jonesboro, AR 72404 870-935-9877

Website: <http://oakgrovembc.org>

Pastor: Wynndel King, 109 CR 418, Jonesboro, AR 72404

870-926-4635; [wbk16@yahoo.com](mailto:wbk16@yahoo.com)

Clerk: Donna Gallion 1312 CR 104, Jonesboro, AR 72404 870-219-4501

Association: Jonesboro

**Prospect Missionary Baptist Church (M)**

Address: 1603 Hwy. 351, Jonesboro, AR 72401

Website: <http://prospectbaptist.org>

Pastor: Michael Book, 146 County Road 964, Brookland, AR 72417

870-598-7232; [mike.book.1983@gmail.com](mailto:mike.book.1983@gmail.com)

Clerk: Janet Hathcoat, 585 Greene 737 Road, Paragould, AR 72450

870-530-1878; [blimp7801@yahoo.com](mailto:blimp7801@yahoo.com)

Association: Jonesboro

**Rock Hill Missionary Baptist (L)**

Address: 141 CR 777, Jonesboro, AR 72401

Mailing Address: 246 CR 777, Jonesboro, AR 72401

Pastor: Parker Hughes 1983 Hwy 230 East Brookland, AR 72417

870-351-3670; [phugh57@gmail.com](mailto:phugh57@gmail.com)

Clerk: Lesia Brown, 1000 S. Patrick St. Jonesboro, AR 72401 870-275-8602

Association: Jonesboro

**Unity Missionary Baptist (L)**

Address: 3078 Highway 91 West, Jonesboro, AR 72404

Mailing Address: 77 CR 131, Jonesboro, AR 72404

Pastor: Danny Elrod, 77 CR 131, Jonesboro, AR 72404

870-253-4526; [divle313@gmail.com](mailto:divle313@gmail.com)

Clerk: Fern Roberts, 2049 Highway 91 W, Jonesboro, AR 72404 870-932-0158

Association: Jonesboro

**LETONA**

**Letona Missionary Baptist Church (L)**

Address: 105 S West St. Letona, AR 72085

Mailing Address: PO Box 38, Letona, AR 72085

Pastor: Jackie Manasco PO Box 38, Letona, AR 72085 501-281-1310

Clerk: Vicki Tarpley P.O. Box 81, Letona, AR 72085 501-728-4188

Association: Mt. Calvary

## LITTLE ROCK

### **Chenal Valley Baptist Church (M)**

Address: 1800 Rahling Rd., Little Rock, AR 72223

Mailing Address: PO Box 241550, Little Rock, AR 72223

Website: <http://chenalvalleybaptist.org>

Pastor: Allen Morton, 1800 Rahling Rd., Little Rock, AR 72223

501-554-2846; [allen@chealalleybaptist.org](mailto:allen@chealalleybaptist.org)

Clerk: Tanya Hicks, 1619 Calgary Trail, Little Rock, AR 72211

Association: Central

### **Oak Park Baptist Church (M)**

Address: 8200 Flintridge Rd., Little Rock, AR 72210

[church@insideoakpark.com](mailto:church@insideoakpark.com)

Mailing Address: 8200 Flintridge Rd., Little Rock, AR 72210

Pastor: Gary O'Neal, 508 Ivory Dr., Little Rock, AR 72205

662-322-5846; [goneal@insideoakpark.com](mailto:goneal@insideoakpark.com)

Clerk: Diane Spriggs, 8200 Flintridge Rd., Little Rock, AR 72210

Association: Central

## LOWELL

### **Cornerstone Baptist Church (L)**

Address: 411 South Goad Springs St., Lowell, AR 72745 [www.cbcnwa.com](http://www.cbcnwa.com)

Mailing Address: 411 South Goad Springs St., Lowell, AR 72745

Pastor: Dana Williams, P.O. Box 64 Bentonville, AR 72712

479-616-4375; [danaw1@cbcnwa.com](mailto:danaw1@cbcnwa.com)

Clerk: Kathy Jackson [info@cbcnwa.com](mailto:info@cbcnwa.com)

Association: Ozarks

## MAGNOLIA

### **Antioch West Baptist Church (L)**

Address: 1857 Columbia Rd. 27 So, Magnolia, AR 71753

[www.awbcmagnolia.com](http://www.awbcmagnolia.com) [info@awbcmagnolia.com](mailto:info@awbcmagnolia.com)

Pastor: Danny Bullock 2905 Chaffin, Magnolia, AR 71753 870-904-5032

Clerk: Becky Palmer, 1805 Hillcrest, Magnolia, AR 71753

870-234-7356; [Palmermag50@gmail.com](mailto:Palmermag50@gmail.com)

Association: Columbia

### **College View Baptist Church (L)**

Address: 2121 N Washington, Magnolia, AR 71753

Website: [www.Collegeviewbaptist.org](http://www.Collegeviewbaptist.org)

Mailing Address: 2121 N Washington, Magnolia, AR 71753

Pastor: Paul Bullock, 1600 Alta Vista Cir, Magnolia, AR 71753

870-234-1174; [Pastor.cvbc@outlook.com](mailto:Pastor.cvbc@outlook.com)

Clerk: Peggy Lee, 1051 Columbia Rd 36, Magnolia, AR 71753

Association: Columbia



**First Baptist Church (M)**

Address: 318 E. Main St. Magnolia, AR 71754

Mailing Address: PO Box 456 Magnolia, AR 71754

870-234-3595; office@fbcagnolia.com

Website: <http://fbcagnolia.com>

Pastor: Dustin Wisely 42 Chinquepin Magnolia, AR 71753

870-904-6918; dustin@fbcagnolia.com

Clerk: Vance Stevens, PO Box 456, Magnolia, AR 71753 870-904-7509

Association: Columbia

**Macedonia Baptist Church (M)**

Address: 760 Highway 160, Magnolia, AR 71753 870-696-3781

Pastor: Joe Owens, 762 Highway 160, Magnolia, AR 71753

870-914-9255; jodiowens5223@att.net

Clerk: Kerry Franks, 471 Columbia Rd. 79E, Magnolia, AR 71753 870-696-3853

Association: Columbia

**MANILA****Little River Missionary Baptist Church (M)**

Address: 1208 North CR 309, Manila, AR 72442 870-564-2524

Website: <http://lrmbc.webnode.com>

Pastor: Jeff Knowlton, 1204 North CR 309, Manila, AR 72442

870-351-1767; jknowltonlrmbc@gmail.com

Clerk: Thelma Veach, 2129 W. CR 442, Manila, AR 72442 870-564-2528

Association: Jonesboro

**McCASKILL****Pleasant Springs Missionary Baptist Church (L)**

Address: 4604 Hwy. 371, McCaskill, AR 71847

Mailing Address: 2965 Hwy 195 N, McCaskill, AR 71847

Pastor: Jarod Hendry, 208 Hickory Hill Rd., McCaskill, AR 71847 870-845-8731

Clerk: Linda Walters, 2965 Hwy. 195 N, McCaskill, AR 71847

870-397-1768; lindaestelle1@hotmail.com

Association: Howard County

**McNEIL****College Hill Baptist Church (L)**

Address: 2000 Columbia Rd. 45, McNeil, AR 72752

Mailing Address: PO Box 1737, Magnolia, AR 71754

Pastor: None

Clerk: Penny Calhoun, 1121 Columbia Rd. 64, McNeil, AR 71752 870-695-3301

Association: Columbia

**First Baptist Church (M)**

Mailing Address: PO Box 400, McNeil, AR 71752-0400

Website: <http://fbcmcneil.com>

Pastor: Ken Williams, 454 Woodrow St., McNeil, AR 71752

972-978-1106; [pastrken@gmail.com](mailto:pastrken@gmail.com)

Clerk: Becki Talley, PO Box 400, McNeil, AR 71752 870-562-1030

Association: Columbia

**MORRILTON**

**Calvary Baptist Church (M)**

Address: 101 E Clifton St., Morrilton, AR 72110 [www.cbcmorrilton.com](http://www.cbcmorrilton.com)

Mailing Address: 101 E Clifton St., Morrilton, AR 72110

Pastor: Scott McDonald, 101 E Clifton St., Morrilton, AR 72110

972-825-3020; [sjmcdonald6@gmail.com](mailto:sjmcdonald6@gmail.com)

Clerk: Debbie Halbrook, 101 E Clifton St., Morrilton, AR 72110 501-354-2117

Association: United

**MOUNTAIN HOME**

**Bridge Baptist Church (M)**

Address: 3368 Highway 62, Mountain Home, AR 72653 870-656-4080

Website: <http://thebridgebaptistchurch.com>

Pastor: Hershel Conley, Jr., 54 Olympic Dr., Mountain Home, AR 72653

870-656-4080; [hershelconley@yahoo.com](mailto:hershelconley@yahoo.com)

Clerk: Velma Marler

Association: Jonesboro

**MURFREESBORO**

**Temple Baptist Church (L)**

Address: 600 N. School St., Murfreesboro, AR 71958

Pastor: None

Clerk: Retha Ward, 1533 Hwy. 27 No., Murfreesboro, AR 71958 870-285-3486

Association: Howard County

**NASHVILLE**

**Grace Missionary Baptist Church (L)**

Address: 370 Hwy 27N, Nashville, AR 71852

Mailing address: 391 Hempstead 348, Nashville, AR 71852

Pastor: Ronald Gilbert, 679 Green Plains Rd., Dierks, AR 71833 870-925-1537

Clerk: Kim Gilbert, 679 Green Plains Rd., Dierks, AR 71833 870-200-1324

Association: Union

**NEWARK**

**First Baptist Church (M)**

Address: 524 W. 7th St., Newark, AR 72562

Mailing Address: P.O. Box 205, Newark, AR 72562

Pastor: Bill Goodwin

Clerk:

Association: Mt. Calvary

## **NORTH LITTLE ROCK**

### **Church At Willow Beach (M)**

Address: 11200 Highway 165, North Little Rock, AR 72117

Website: <http://churchatwillowbeach.com>

Pastor: Roy Tilley, 3124 Fern Cove St., Sherwood, AR 72120  
501-425-9685; [roytilley1952@gmail.com](mailto:roytilley1952@gmail.com)

Clerk: Dorothy Tilley, 3124 Fern Cove S, Sherwood, AR, 72120, 501-681-4380  
Association: Central

### **North View Missionary Baptist Church (M)**

Address: 6801 John F. Kennedy Rd., North Little Rock, AR 72117  
[northview17836@att.net](mailto:northview17836@att.net)

Mailing Address: PO Box 17836, North Little Rock, AR 72117

Pastor: Mike Cantrell, 1301 Foxwood Dr., Jacksonville, AR 72076  
501-977-4282; [mcantrell56@yahoo.com](mailto:mcantrell56@yahoo.com)

Clerk: Linda Cantrell, 1301 Foxwood Dr., Jacksonville, AR 72076  
501-977-4282; [northview17836@att.net](mailto:northview17836@att.net)

Association: Central

## **PARAGOULD**

### **Grace Temple Baptist Church (L)**

Address: 2990 Highway 135 So., Paragould, AR 72450

Mailing Address: 7110 Highway 135, Lake City, AR 72437

Pastor: Blake Jamison, 2102 Whipperwill Dr., Pocahontas, AR 72455  
870-759-2332

Clerk: Shirley McNatt, 7110 Highway 135, Lake City, AR 72437 870-335-6749  
Association: Jonesboro

## **PIGGOTT**

### **Shady Grove Missionary Baptist Church (M)**

Address: 11354 US 62, Piggott, AR 72454

Mailing Address: P.O. Box 134, Piggott, AR 72454

Pastor: Jerrod Daniel Lowe, P.O. box 415, Piggott, AR 72454  
870-324-3224; [Jerrodaniel@gmail.com](mailto:Jerrodaniel@gmail.com)

Clerk: Melissa Williams, 1551 North 4th Ave, Piggot, AR, 72454, 870-598-4028  
Association: Jonesboro

## **PLUMERVILLE**

### **Mt. Pleasant Missionary Baptist Church (M)**

Address: 896 Highway 92, Plumerville, AR 72127 501-354-6365

[www.mpbc.online/](http://www.mpbc.online/) [mpmbcoffice@gmail.com](mailto:mpmbcoffice@gmail.com)

Pastor: Todd West 5

Clerk: Katy Keller

Association: United

## **POCAHONTAS**

### **Pocahontas Missionary Baptist Church (M)**

Address: 2719 Thomasville St., Pocahontas, AR 72455

Pastor: Randy Lingenfelter, 11223 Highway 62 W., Imboden, AR 72434  
870-378-5482; randylingenfelter@aol.com

Clerk: Michele Sullivan, 2719 Thomasville St., Pocahontas, AR 72455  
870-892-8631

Association: Jonesboro

## **PRESCOTT**

### **Central Baptist Church (L)**

Address: 615 East 2nd St. South, Prescott, AR 71857 870-887-5031

Website: <http://centralprescott.com>

Pastor: Roy Johnson, 623 East 3rd South, Prescott, AR 71857  
870-826-3169; bgkahuna99@yahoo.com

Clerk: Naomi Jones 615 E 2<sup>nd</sup> St S., Prescott, AR 71857  
870-887-5031; cummingsapril14@yahoo.com

Association: Union

### **Laneburg Baptist Church (L)**

Address: 2775 Highway 371 S., Laneburg, AR 71857 870-899-2360

Mailing Address: 513 Nevada 293, Prescott, AR 71857

Pastor: David Hampton, 2530 Highway 355, Rosston, AR 71850  
870-899-2360; Drhobo@gmail.com

Clerk: Rita McCorke, 513 Nevada 293, Prescott, AR 71857

Association: Union

### **Missionary Grove Baptist Church (L)**

Address: 960 Nevada 37, Prescott, AR 71857

Mailing Address: 960 Nevada 37, Prescott, AR 71857

Pastor: Mark Fischer, 3005 Country Club Lane, Hope, AR 71801  
870-826-1600; markfischer56@gmail.com

Clerk: Tina Blevins, 555 Nevada 66 E., Prescott, AR 71857 903-826-5743

Association: Union

### **Shady Grove Baptist Church (M)**

Address: 502 Nevada 246, Prescott, AR 71857

Mailing Address: 502 Nevada 246, Prescott, AR 71857

Pastor: Mike Puckett, 502 Nevada 246, Prescott, AR 71857  
870-703-5785; mspgfs@sbcglobal.net

Clerk: Kristi Neal, 2249 Nevada 18, Prescott, AR 71857 870-703-3902

Association: Union

## QUITMAN

### **Flat Rock Missionary Baptist (M)**

Address: 174 Flat Rock Ln, Quitman, AR 72131

Mailing Address: P.O. Box 153, Quitman, AR 72131

Pastor: Myles Evans, 1429 CCC Rd., Damascus, AR 72039 870-284-0810

Clerk: Linda Lindsey, 1849 Quitman Rd, Quitman, AR 72131 501-412-5502

Association: Greenbrier

### **New Home Missionary Baptist Church (M)**

Address: 129 New Home Rd., Quitman, AR 72131

Mailing Address: #73 Buck Branch, Quitman, AR 72131

Pastor: J. D. Courtney, 25 Brannon Rd, Greenbrier, AR 72058 501-251-4990

Clerk: Paula Herring, #73 Buck Branch, Quitman AR 72131 501-691-6113

Association: Greenbrier

## ROGERS

### **Temple Baptist Church (M)**

Address: 1812 S. Dixieland Rd., Rogers, AR 72758 info@templerogers.org

Website: <http://templerogers.org> email: elaine@temple.arcoxml.com

Pastor: Wade Allen, 1705 Berkley, Rogers, AR 72758

479-903-2792; wade@templerogers.org

Clerk: Elaine Simpson, 2603 Graham Dr., Rogers, AR 72758 479-636-1064

Association: Ozarks

## ROSTON

### **Corinth Missionary Baptist Church (M)**

Address: 940 Nevada 7, Rosston, AR 71858

Mailing Address: 242 Nevada 49, Rosston, AR 71858

Pastor: none

Clerk: Vanessa Loe, 194 Nevada 1701, Rosston, AR 71858

870-703-4689; vanloe@yahoo.com

Association: Union

### **First Baptist Church (L)**

Address: 4474 Highway 371, Rosston, AR 71858

Mailing Address: 2950 US Hwy 371, Prescott, AR 71857

Pastor: Claude W. Wells, 440 N. Main, Buckner, AR 71827 870-904-9420

Clerk: Kathy Johnson, 2950 Highway 371, Prescott, AR 71857 870-703-6676

Association: Union

## RUSSELLVILLE

### **Grace Baptist Church (M)**

Address: 1800 S. Knoxville Russellville, AR 72802

Website: <http://gracebaptist.tv>

Pastor: Roger Pearce, 1800 S. Knoxville, Russellville, AR 72802

479-264-5423; rpearcegb@yahoo.com

Clerk: Carol South, 121 Cain Ave., Russellville, AR 72802 479-967-3913

Association: United

## SEARCY

### **West Race Baptist Church (M)**

Address: 1009 W. Race Ave, Searcy, AR 72143

Website: [www.WestRaceBaptist.org](http://www.WestRaceBaptist.org)

Mailing Address: 1009 W. Race Ave, Searcy, AR 72143

Pastor: Chad Brandon, 105 N. College ST., Searcy, AR 72143

501-266-0137; [wrbpastor@sbeglobal.net](mailto:wrbpastor@sbeglobal.net)

Clerk: Glenda Kelley, 114 Red Oak LN, Searcy, AR 72143 501 230 3235

Association: Mt. Calvary

## SHERIDAN

### **Immanuel Baptist Church (L)**

Address: 206 E. Holly St., Sheridan, AR 72150

[immanuelbaptist@windstream.net](mailto:immanuelbaptist@windstream.net)

Website: <http://ibcsheridan.com>

Pastor: Gary Copeland, 888 Tram Cut-off, Malvern, AR 72150

501-337-4139; [ibcpastor@windstream.net](mailto:ibcpastor@windstream.net)

Clerk: Gail Earnhart, 5055 Highway 167 N., Sheridan, AR 72150 870-942-4341

Association: Central AR

## SPRINGDALE

### **Springdale Missionary Baptist Church (M)**

Address: 2844 McRay Ave., Springdale, AR 72762

479-756-3631; [smbch@att.net](mailto:smbch@att.net)

Website: [www.SMBCH.com](http://www.SMBCH.com)

Pastor: Wes Hulvey, 8793 Apple Glen, Rogers, AR 72756

479-419-0122; [thehulveys@gmail.com](mailto:thehulveys@gmail.com)

Clerk: Jean Ann Pinkston, 3750 Colburn Ln., Springdale, AR 72762

479-466-3493; [razorbacks4me@icloud.com](mailto:razorbacks4me@icloud.com)

Association: Ozarks

### **Epic NWA (L)**

Address: 4305 S. Turner St., Springdale, AR 72764

Website: [www.epicchurchnwa.com](http://www.epicchurchnwa.com) [epicchurchnwa@gmail.com](mailto:epicchurchnwa@gmail.com)

Interim Pastor: Jake McCandless, 702 Blair Circle, Pea Ridge, AR 72751

501-472-9079; [jake@standfirmministries.com](mailto:jake@standfirmministries.com)

Clerk: Karen Ward, 8326 Carrie Smith Rd., Springdale, AR 72762

479-248-1552; [kswthw@centurylink.net](mailto:kswthw@centurylink.net)

Association: Ozarks

## STAMPS

### **Liberty Baptist Church (M)**

Address: 53 LAF 257, Buckner, AR

Mailing Address: 700 LAF 21, Stamps, AR 71860

Pastor: Adam Rogers

Clerk:

Association: Columbia

## TEXARKANA

### **Central Baptist Church (L)**

Address: 2117 East 35th St., Texarkana, AR 71854 870-773-1947

Website: <http://centraltexarkana.org>

Mailing Address: 2117 East 35th St., Texarkana, AR 71854

Pastor: None

Clerk: Kathy Heagwood

Association: Harmony

### **Hillcrest Baptist Church (L)**

Address: 5501 West 7<sup>th</sup> St., Texarkana, TX 75501

903-838-7035; [hbctexarkana@gmail.com](mailto:hbctexarkana@gmail.com)

Website: <http://hbctexarkana.com>

Pastor: Kelley Owens 566 Joe Tyl Rd. Texarkana, TX 75501

903-278-2269; [hbctexarkana@gmail.com](mailto:hbctexarkana@gmail.com)

Clerk: Hope Owens 903-701-2732

Association: Harmony

### **Spring Lake Baptist Church (M)**

Address: 4601 Texas Blvd., Texarkana, TX 75503

Website: <http://springlakebaptistchurch.com>

Pastor: Randy Shepherd, 5501 Cliffwood, Texarkana, AR 71854

870-772-2444; [SSLBC4601@aol.com](mailto:SSLBC4601@aol.com)

Clerk: Kim Lamb, 103 Lydia Lane, Maud, TX 75567 903-280-0412

Association: Harmony

## TRUMANN

### **Parkview Missionary Baptist Church (L)**

Address: 104 North Parkview Dr., Trumann, AR 72472

Mailing Address: PO Box 1042, Trumann, AR 72472

Pastor: Wayne Hillis, 117 No. Parkview Drive, Trumann, AR 72472 870-206-5386

Clerk: Carolyn Fletcher, 413 Blanton Dr., Trumann AR 72472 870-483-2516

Association: Jonesboro

## VAN BUREN

### **Cain Baptist Church (P)**

Address: 2510 Griffin St., Van Buren, AR 72956

Mailing Address: 2510 Griffin St., Van Buren, AR 72956

Pastor: Jim Tollison

Clerk:

Association: United

## **WARD**

### **Charity Baptist Church (M)**

Address: 250 Balding St., Ward, AR 72176

Mailing Address: PO Box 286, Ward, AR 72176

Website: <http://charitybaptistward.org>

Pastor: Keith Lewis, 130 Underhill Rd., Beebe, AR 72012

501-230-2900; [charitybaptistward@gmail.com](mailto:charitybaptistward@gmail.com)

Clerk: Lynn Taylor, 114 E. Florida St., Beebe, AR 72012 501-281-4049

Association: Mt. Calvary

## **WARREN**

### **Crossroads Baptist Church (M)**

Address: 1337 Highway 278 West, Warren, AR 71671

Mailing Address: 169 Bradley 232, Warren, AR 71671

Pastor: Sidney McGraw, 109 Scotta St., Warren, AR 71671

870-315-0646; [sidhmcgraw@gmail.com](mailto:sidhmcgraw@gmail.com)

Clerk: Steven Dawkins, 608 Highway 278 West, Warren, AR 71671

870-952-9102; [BroStevenDawkinschurchclerk@gmail.com](mailto:BroStevenDawkinschurchclerk@gmail.com)

Association: Judson

## **WHITE HALL**

### **Oakland Heights Missionary Baptist Church (M)**

Address: 9620 Hwy 270, White Hall, AR 71602

Mailing Address: 9620 Hwy 270, White Hall, AR 71602

Pastor: Wes Woolley, 2806 N. Ridge Dr., White Hall, AR 71602

870-489-5133; [weswoolley@yahoo.com](mailto:weswoolley@yahoo.com)

Clerk: Carolyn Gammel, 337 Regal Oaks Circle, White Hall, AR 71602

Association: Central



— NOTES —

# Baptist Missionary Association of Arkansas Association Letter

The \_\_\_\_\_ Baptist Church  
(Name of Church)

located at \_\_\_\_\_  
(Physical Address)

(Mailing Address) \_\_\_\_\_  
(City) (State) (Zip)

to the \_\_\_\_\_ messenger meeting of the churches composing the  
(Year)

BMA of Arkansas when convened at: \_\_\_\_\_  
(Place)

\_\_\_\_\_, send Christian Greetings:  
(City)

## Our Messengers

(If no messengers are sent, please write LETTER  
in one of the spaces below.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Alternates Are:

\_\_\_\_\_  
\_\_\_\_\_

## Church-elected Missionary Committeeman

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Churches who have not been represented before this association and which desire to petition for fellowship in this association, please fill out the following information.**

We have adopted the Statement of Principles and the Doctrinal Statement of the Baptist Missionary Association of Arkansas and we herewith petition for fellowship in this body.

**Signed:**

\_\_\_\_\_  
(Pastor)

\_\_\_\_\_  
(Clerk)

\_\_\_\_\_  
(Date)

We are affiliated with the \_\_\_\_\_  
(Local Association)



Funds Sent With Letter:

Minute Fund & Clerk Hire \$ \_\_\_\_\_

Other (Specify) \_\_\_\_\_ \$ \_\_\_\_\_

Total Funds Sent \$ \_\_\_\_\_

Pastor's Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Pastor's Phone \_\_\_\_\_ Mobile \_\_\_\_\_

Pastor's Email Address \_\_\_\_\_

Church Website \_\_\_\_\_

Clerk's Name \_\_\_\_\_ Clerk Phone \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Church Email (if different from above) \_\_\_\_\_

Approved in church conference on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

Please detach this form, complete and mail to the BMA of Arkansas recording clerk, to arrive prior to meeting date.

**Wes Hulvey**  
8793 Apple Glen  
Rogers, AR 72756

You may visit [www.smbch.com/bmaar](http://www.smbch.com/bmaar) to complete an online form.



