

SOUTH CAROLINA
STATE ASSOCIATION OF ORIGINAL
FREE WILL BAPTISTS, INC.



2021
Minutes of the
79th State Association Meeting
February 25-26, 2021

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State Officers/Executive Committee

Moderator	Sherwood Lee (SCC)	2021
Assistant Moderator	Danny Stone (EC)	2021
Clerk	Tommy Hill (CA)	2021
Assistant Clerk	Stephen Hyman (CA)	2021
Treasurer	Scott Ard (EC)	2021
Assistant Treasurer	Joey Postlewaite (SCC)	2021
Member at Large (Lower State)	Lanney Ard (EC)	2021
Member at Large (Upper State)	Todd Black (BC)	2021

General Board:

SCFWB Executive Committee
Field Directors or Chairmen of Boards
Rev. Tim Larrimore, BC
Rev. Stephen Hyman, CA
Rev. Danny Stone, EC
Rev. Joey Postlewaite, SCC
Rev. Mike Wilson, TLC

SCFWB Youth Ministries:

Rev. Donald Gilbert	SCC	2025
Rev. Ryan Johnson	SCC	2025
Rev. Chris Edwards	SCC	2022
Rev. David Carlson, Director	SCC	2024
Rev. Scott Ard	EC	2026
Rev. Tommy Haselden	SCC	2026

SCFWB Home Missions:

Rev. Tim Larrimore, Director	BC	2024
Rev. Gene Gilbert	SCC	2025
Rev. Sammy Sutton	BC	2025
Rev. Ray Cribb	CA	2022
Rev. Larry McAlister	EC	2022

Finance Committee:

Rev. Scott Ard, Chairman	EC	2022
Rev. Joey Postlewaite	SCC	2022
Rev. John Boykin	BC	2022
Rev. Sammy Sutton	BC	2022

Credentials Committee (3 year term):

Rev. Scott Ard	EC	2021
Rev. Joey Postlewaite	SCC	2021
Rev. John Boykin	BC	2021
Rev. Sammy Sutton	BC	2021

Program Committee:

Rev. Sherwood Lee, Moderator	SC	2021
Rev. Danny Stone, Asst. Moderator	EC	2021
Rev. Tommy Hill, Clerk	CA	2021
Rev. Stephen Hyman, Asst. Clerk	CA	2021
Rev. Scott Ard, Treasurer	EC	2021
Rev. Joey Postlewaite, Asst. Treasurer	SCC	2021
Rev. Lanney Ard, Member at Large	EC	2021
Rev. Todd Black, Member at Large	BC	2021
Rev. Chris Todd, Executive Secretary		
NAFWB General Board Member - Rev. Chris Todd, Executive Secretary		

Field Directors: (Term Ends 2024)

Rev. Tim Larrimore, Chairman (BC)	SCFWB Home Missions Board
Rev. David Carlson, (SCC)	SCFWB Youth Ministries
Rev. Randy Valandingham, (SCC)	SCFWB CTS

Disaster Relief Board (positions rotate every 2 years – may serve consecutive terms)

Todd Black, Co-Chairman (2 year term)	2023
David Stevens, Co-Chairman (2 year term)	2022
Jeff Bazen, Treasurer	2023
Israel Perez, Clerk	2023
Tim Larrimore	2023
Steve Brogden	2023
David Reed	2022

Nominating Committee: (Term runs through 2021 session)

Rev. Joel Stone	SCC
Rev. Sam Baine	BC
Rev. Ray Cribb	CA
Rev. Doug Mathis, Chairman	EC
Rev. Randy Thomas	TL

Resolutions Committee: (Term runs through 2021 session)

Rev. Marty Cox	EC
Rev. Monty Guffy	BC
Rev. Timmy Hodge	CA
Rev. Harry Cooper, Chairman	SCC
Rev. John Cody	TL

SCFWB 79th STATE ASSOCIATION MEETING, 2-25-2021

The 79th State Association meeting was opened with prayer by bro. Steven Hyman
Bro. Sherwood Lee, in lieu of the devotion, shared information regarding the mission work in Africa

Motion was read regarding the change to the state meeting due to the pandemic, the motion stated that the state meeting would consist of only the State Executive board.

Due to the present circumstance regarding social distancing because of Covid 19 there will be no changes to officers who hold positions on state boards. All positions/officers will remain in place until the 2022 state meeting in February.

Bro. Chris gave the state office and Christian book store report. Motion to receive report and adopt the budget. MSC

Motion made to revise the rules to the SC Ministers benevolent fund.

Motion to change benevolent fund to make eligible all ministers/spouses who are members in good standing with the SCFWB State Association. MSC

State treasurers report, Bro. Scott Ard – motion to receive report as information. MSC

Youth ministries treasurer's report, Bro. Scott Ard - Motion to receive report. MSC

Report youth ministries, Bro. David Carlson – Motion to receive report. MSC

Report SCWAC, Sis. Pam Hackett – Motion to receive report. MSC

Report SC Auxiliary – Joey Postlewaite – NAFWB WNAC – Motion to receive report. MSC

Report SC Disaster Relief report, Bro. Chris Todd, motion to receive report. MSC

Report Home Missions, Bro. Tim Larrimore – motion to receive report. MSC

Moncks Corner report, Bro. Tim Larrimore – motion to receive report. MSC

Report, FOI, Bro. Chris Todd, motion to receive report. MSC

Request to add Clint Morgan's letter to state minutes.

Report CTS, Bro. Randy Valandingham – motion to receive report. MSC

Randall House report, Bro. Chris Todd – motion to receive report. MSC

National Office report, Bro. Chris Todd – everyone is encouraged to listen to the podcast by Bro. Eddie Moody on legal issues when using Facebook in our churches. There will be a Master's men training day on March 29, 2021. The National convention will be in Memphis, TN, July 18-21, 2021. Motion to receive report. MSC

Resolution for the 2021 State meeting was to send a letter to the SC governor to thank him for signing the heartbeat bill.

The SCFWB State Executive board encourages our churches to continue adhering to our moral guidelines & standards under our articles of faith regarding human sexuality.

Our next SCFWB State Association meeting will be hosted by the Beaver Creek Association.

Motion to adjourn

Executive Board Meeting, 8-25-2020

Meeting opened in prayer by brother Danny Stone

Devotion: Brother Scott Ard, Ezekiel 47:1 – A Deeper Walk

Everyone shared how they are managing church services during the pandemic

Bro. Chris Todd gave the state office report

1. **Motion to recommend to the state to authorize the sale of 3 to 4 acres at a minimum of \$10,000 per acre to the Clarendon County Fire Dept. in order to build a Fire/EMS Department. The sale would include a right of refusal for the state to repurchase the property at the same price if the Fire Dept. changes their desires. The executive secretary, in collaboration with the executive committee, will make recommendations as to the dispersal of the funds.**
 - a. **Add requirements to contract (first right of refusal)**
2. **Motion to give \$1255.59 Scholarship to Cody Lee from Turning Point FWB Church.**

2021 state program, the state meeting will be held in Aiken, SC at Rejoice Fellowship FWB Church, hosted by the South Carolina Conference, on Feb. 25-26, 2021.

Theme:	Overcoming the Darkness (2 Cor. 4:6)
Speakers	
Thursday AM Devotion	Ernest Barnes (SCC)
Thursday AM Message	Danny Stone (EC)
Thursday PM Devotion	Monty Guffy (BC)
Thursday PM Message:	TBA
Friday AM Devotion	Tommy Hill (CA)
Friday AM Message	Carroll Bazen (SCC)
Thursday night offering	State WAC

Motion to give Bro. Chris Todd a 3% salary increase to be distributed as he deems necessary. MSC

SCFWB Executive Board Meeting, 1-12-2021

Opened in prayer – Bro. Danny Stone

We all shared the status of how things are going in our churches and communities during this time of uncertainty.

Chris Todd gave the State Office Report

Gifts to ministries are a little down. Our annual giving has not been below 1 million for the past several years.

Motion to allow Bro. Chris to revise current Minister Benevolent Fund standards and the details of all revisions to be presented during our 2021 state meeting. MSC

Scott Ard gave the state financial report. MSC

What will we do regarding the State Association meeting for 2021.

Motion: Due to the continued uncertainty caused by the Covid Pandemic and in order to protect the many elderly Ministers and Delegates who attend the Annual State Association of FWB, pursuant to the SCFWB Constitution, Article VIII – Committees, Section One: Standing Committees, 1. Executive Committee, Section 1, the 79th SCFWB State Association annual meeting shall be conducted by the Executive Board. All elected officers and boards will retain

their positions through 2021 and until the 2022 State meeting with the recommendations of the Nominating Committee.

We further recommend that the 2020 reports for the annual Digest of Reports be submitted to the State Clerk and the 2021 Digest of Reports be made available to Pastors and Churches.

We also recommend that Pastors and Churches designate the last Sunday in February as a special time of prayer for those who have lost loved ones due to Covid, to those who have suffered sickness or financial difficulties because of the Covid Pandemic, and for God to bring a great Revival among our churches so souls will be saved and churches will be energized with renewed power and vision.

SCFWB STATE TREASURER'S REPORT 2020

Beginning Balance	\$10,205.54
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Deposits/Income:

South Carolina Conference	\$9,880.00
Beaver Creek Conference	\$5,980.00
Central Association	\$5,200.00
Eastern Conference	\$4,420.00
True Life Conference	\$1,300.00
Poston - Baggett Loan Fund	\$163.18
Convention Offering	\$1,372.00

Total Income	\$28,315.18
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Balance	\$38,520.72
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Expenditures:

Board Meetings	\$234.17
Convention Offering	\$1,372.00
Digest and Minutes	\$389.26
Honorarium - Bookstore Manager	\$100.00
Honorarium - Clerk	\$500.00
Honorarium - Exec Secretary	\$600.00
Honorarium - Speakers	\$500.00
Honorarium - Treasurer	\$250.00
Hotel	\$244.16
Informer Dues	\$4,120.00

Insurance	\$253.92
Mileage	\$978.00
National Association Dues	\$18,025.00
Office Supplies	\$305.08
Poston - Baggett Loan Fund	\$163.18
Total Expenditures	\$28,034.77
Ending Balance	\$10,485.95

SCFWB YOUTH MINISTRIES TREASURER'S REPORT 2020

Beginning Balance	\$25,807.26
Deposits/Income:	
Donations	\$0.00
Registration	\$0.00
Reimbursements	\$0.00
Rentals	\$0.00
SCPS	\$5,359.38
Total Income	\$5,359.38

Balance **\$31,166.64**

Expenditures:	
Board Meetings	\$198.30
Equipment	\$114.25
Honorariums	\$1,450.00
Insurance	\$253.92
Membership Fees	\$0.00
Mileage	\$322.00
Office Supplies	\$0.00
Youth Camps	\$81.77
Total Expenditures	\$2,420.24

Closing Balance **\$28,746.40**

SCFWB WAC

The South Carolina Women Active for Christ was unable to have their state meeting in March 2020 due to the COVID-19 Virus.

Monies were given to Amanda and Eddy Simmons' account in the amount of \$300. She was to be our women's state speaker and had prepared her material for the state and the SC WAC Executive Committee gave to their account in lieu of the short notice of cancellation for our meeting.

The SC WAC Executive Committee also voted to give \$100 to Kristi Johnson's account to help with the expenses of coming back to SC in memory of her father.

Our SC WAC Retreat had to be cancelled in September 2020 due to the virus and Amy and Jonathan Postlewaite prepared a 'virtual' Retreat instead. There were 464 views and was very enjoyable for those viewing livestream from their mission field in Bulgaria. To help with their account and for the work invested in this project our SC Executive Committee voted to give \$300 to their account.

The SC WAC Coordinator, Pam Hackett had challenged the SC women to raise monies for the SC Disaster Relief Fund. She gave each lady a bag with a dime in it and asked that they increase it and send the monies to Cathy Logan, the SC WAC Treasurer. A grand total of \$2063.10 was raised for the SC Disaster Relief Fund. The WAC group giving the most was Fairview Free Will Baptist Church in Spartanburg. The total the Fairview ladies gave was \$445.00. The WAC group coming in second place was the Southside (Darlington) ladies raising \$419.10. The lady raising the most money in the SC WAC was Vivian Causey from Mt. Ariel.

The SC WAC Executive Committee voted to give \$100 to the Neil Morgan account in memory of his mother who passed away.

Sincerely,

Pam Hackett, SC WAC Coordinator

WNAC report to SC Free Will Baptist State Association South Carolina – 2021

South Carolina Stats:

\$19,786.57 total giving (8th in the nation)

\$12,778.28 to missions/ministry causes (7th in the nation)

\$7,780.29 to WNAC with non-cash gifts (10th in the nation)

WNAC statistics for 2020:

\$386,696.17 total cash gifts

\$25,074.98 non-cash gifts to the Provision Closet

\$411,771.15 grand total

2020 was a "different year" for our women's ministries. Many were not able to meet as local groups, districts, states, or at the national. We have all realized just how much we value those communities of service and study.

Our cash **giving was down** which we anticipated. We gave to missions and ministry causes first, thus the office experienced a greater deficit. Let's strive to educate our women and churches on the need to support the office.

Our website's **international resources** are expanding. What an opportunity we have to serve our international sisters around the world. Pray for our translators.

Treasure is a free online resource. A YWAC program will complement our monthly Bible study beginning in April. The Lord directed a young woman to this new ministry and we are grateful. Share the news with your tweens and teens.

Our presence on **social media** can be found on Facebook, Instagram, and Twitter. Have you connected with us? Are you sharing our posts to help us build our community?

Our **Shine social media and website** are being managed by younger women whom God impressed to join our ministry. Their gifts and talents will be a blessing to our Shine girls and leaders. Blogs are posted twice a month. Eblasts are sent to alert you. Sign up, please.

WNAC has an **app**. This is another method of communication and giving opportunities. Have you downloaded it? Find us in your app store.

Weekly **eblasts** and **video devotions** are sent. Have you submitted your email address for the eblast? The videos can be seen on WNAC's Facebook page. Keep informed.

Our in-person **events for Flourish and Shine** are in flux due to the various covid restrictions. We will keep you posted as events materialize. Pray for clear direction.

Ladies**, thanks for your part in FWB Women's Ministries at home and abroad. We can do more because we are better together! **Elizabeth

SCFWB Disaster Relief 2020 Report

You may think that because of the global pandemic in 2020 that SC FWB disaster relief was not able to do very much, but you would be wrong. 2020 marked an extremely busy year for the ministry. Last year SCFWB disaster relief assisted tornado victims in Nashville and Cookeville Tennessee, as well as Walterboro South Carolina. The mobile command center was deployed to Cookeville to provide a base of operations and sleeping arrangements for volunteers. The disaster relief team was deployed to Pensacola Florida, to provide chainsaw work to victims of hurricane Sally. We also sent emergency funding to the Free Will Baptist Ministry in India to provide food to families who we're in lockdown because of the virus. Finally we adopted the Rejoice Fellowship Free Will Baptist Church in Aiken, and provided the funding to re-carpet the sanctuary and remodel the stage and pulpit area.

SCFWB Disaster Relief

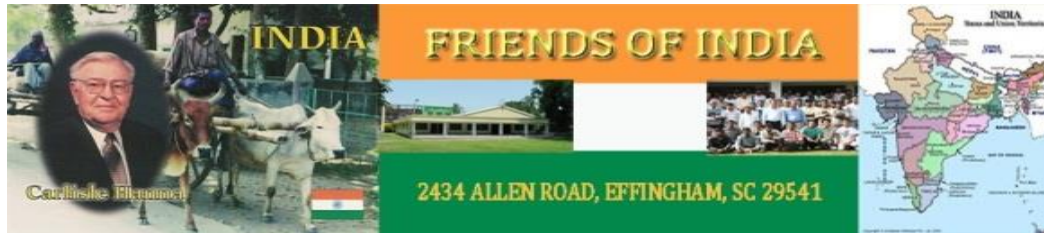
South Carolina Free Will Baptist State Office - State Of The State

2020 has been a year for the history books not only for individuals but also for Free Will Baptist churches. The pandemic known as COVID-19 has been responsible for the disruption of services in some way for all of our churches. Churches have had to adjust how they do ministry, how they worship, and how they congregate. Faithful people, ministers and lay alike have been called home to Glory as a result of this virus. The ministry of the South Carolina Free Will Baptist State Office has also had to adjust to these difficult times. Because of the disruption of Sunday school services there was a 50% decrease in revenue generated through Sunday school sales at certain times last year. We had to make adjustments to staff and expenditures. But let these words bear witness to the fact that God's people have persevered. As they have done for centuries God's people have found a way to worship, and evangelize in the midst of difficult situations. Pastors who would have never utilized technological means of ministry, have now become proficient in those very areas. Churches have continued to give to missions and ministries around the world. The State Office has continued to minister to people in our state as well as our local community. We were able to provide online teaching resources and lessons to any of our ministries that desired help. The Bookstore had some unique opportunities to minister to patrons this year including the sale of bibles to Interstate travelers from a predominantly Hindu country. The Solid Grounds Coffee Shop was able to stay open to the general public during the lockdown because it was deemed an essential business. Though on a limited basis, we were able to travel and visit with many churches, conferences, throughout the year. We still provide the weekly update as well as the Informer.

Thank you for the opportunity to serve our churches and ministers.

Rev. Chris Todd
SCFWB Executive Secretary
Col 1:18

SC FRIENDS OF INDIA REPORT TO 2021 SCFWB STATE ASSOCIATION



Friends of India is a non-profit organization incorporated in the state of South Carolina. Gifts to the ministry of Friends of India are Tax Deductible

Friends of India is a supported partner of the South Carolina State Association of Original Free Will Baptists, Inc.

Friends of India is a recognized partner for the support of the ministry in India by NAFWB International Missions.

Gifts to the Friends of India TRUST FUND are invested in a secure Trust account with the National Association of Free Will Baptists. This is a perpetual method of support since only the interest from this account is used to support the ministry while the Trust Fund balance remains intact. (The principal helps build churches in North America while the interest helps India).

Gifts to the Friends of India GENERAL FUND are used for presently ongoing projects such as building churches, purchasing motorbikes for Pastors or bikes for Evangelists/Church Planters, digging wells, caring for orphans, and other projects that expand or continue the present ministry.

Board of Friends of India with the year their term expires:

Dr. Don Hanna, Chairman	2028	Rev. Mike Jones, Sec/Treas	2027
Rev. Sherwood Lee	2026	Rev. Chris Todd	2021
Rev. Buddy Seay, Jr.	2022	Rev. Jacob Creech	2023
Rev. Scott Ard	2024	Rev. Sean Fortner	2025

In the midst of a Covid Pandemic God still greatly blessed HIS work in India. Hundreds became Christians, churches were built and maintained, churches still met (even if sometimes electronically), food and relief supplies were delivered, and the light of the Gospel still glowed in the darkness.

Amazingly during this difficult time our income increased (\$158K in 2019 and \$234K in 2020 – Glory!). This includes several large gifts received in December which are in the process of being distributed and are greatly needed and appreciated.

The ministry; and the need, continues. We thank you for considering placing FOI in your church or personal budget. It will be an eternal investment in building God’s Kingdom in India and Nepal.

FRIENDS OF INDIA 2020 FINANCIAL REPORT

FOI Perpetual TRUST FUND: Balance, 1-1-20	\$133,132.06
Gifts to Trust Fund 2020:	\$51,995.25
TRUST FUND BALANCE, 12-31-20	\$185,127.30
2020 Trust Fund Interest Earned (placed in GF each month)	\$9,777.32

Lives are being transformed and churches are being built because of your support. And, remember, (because of help from Minister Ministry), 100% of the money you give is used for ministry. Thank you for helping make a world changing difference.

2020 INCOME		\$234,827.47
SC	\$148,989.74	
NC	\$3,450.00	
GA	\$55,540.00	
TN	\$10,448.32	
FL	\$50.00	
AL	\$16,000.00	
VA	\$49.41	
IN	\$50.00	
OK	\$50.00	
WV	\$100.00	
IL	\$100.00	
TOTAL 2020 INCOME		\$234,827.47
Balance, 1-2-20		\$62,357.46
Total to Account For		\$297,184.93
2020 Projects & Operating Expenses		(\$134,092.31)
Balance, 12-31-20		\$163,092.62

YOUR GIFTS HELP SUPPORT: 1. Hostel (Boy's Home) – Monthly contributions for food, clothing, school books and materials. 2. Church buildings - \$50,000 construction cost. 3. Build a temporary church where people can meet while erecting a permanent one - \$4000. 4. Evangelist/Church Planters - \$75 per month. 5. Bikes for Evangelist/CP - \$100 per bike. 6. Motorbikes for pastors - \$2000 each. 7. Relief work – food, clothing, materials to help during flooding and other disasters. 8. Travis Poston Land Fund – Land must be purchased before churches can be built.

WE THANK YOU FOR YOUR PRAYERS AND SUPPORT. Monthly financial reports (balanced with our bank statement) are sent to each board member.

SCFWB State Home Mission Board Report



Lamb Of God Free Will Baptist Church
2020 Home Missions Report
 Rev Frank and Tarri Dillon
 fkellydillon@aol.com

Greetings in the Lovely Name Of Jesus,
 2020 has been a very unusual year with Covid. And believe me the Moncks Corner Mission work has saw our share. But we want to report what we have seen thru the past year by saying We thank Jesus for all his blessings, and protections and deliverance thru the year 2020. As of January we were well on our way our attendance had risen to 20 to 23 in attendance. The store front Church was the base for the Lamb of God FWB Church.

When the call came tearing through the nation to shut down and lock down with churches and business; we too endured the change as well to the ways we worship on line etc. With many of the churches losing the congregation with changing to live streaming also lost tithes and offerings creating a reduction in support amounts and etc. But we all came together to keep pursuing the work. The store front church was released and the work is still going on in our home with continuing contact and services we are still operating in our home where services are still currently there, we are maintaining 9 to 10 in service thru different cell block services at different given times, We ask for your continual support and prayer. We Love and our praying for you all. God Bless. Bro. Frank and Sister Tarri.

- Rejoice Fellowship - Aiken, SC
 - Brother Valandingham and the Home Mission Board are happy to report that Rejoice Fellowship is now fully self supporting.
 - We ask that you pray for the Valandingham's and Church as they continue to move forward for the Lord's Work in Aiken.
- Lamb of God Free Will Baptist Church - Monck's Corner, SC.
 - Brother Dillon is continuing to have services and visiting throughout the Monck's Corner area.
 - We are also looking at a wonderful opportunity of beginning the purchase of a church building and land. Please pray for this opportunity.
 - If you'd like to have Bro. Frank for one of your services please contact him at 304.731.9192

Respectfully Submitted: Bro. Tim Larrimore (Director), Bro. Larry McAlister, Bro. Gene Gilbert, Bro. Ray Cribb, Bro. Sammy Sutton (Clerk)

SCFWB Youth Camp Board Report

Youth Camp Bord Director David Carlson

This last year changed many ministries and also changed the ability for us to be able to have youth camp. In April the board together cancelled youth camp activities for 2020. Our desire and heart is to minister to the youth in this coming year in some way. While youth camp would present the challenges of overnight stays for adults and children pray for us as we consider all that it will include for this coming year. So, to say that clearly, no definite plans to have youth camp have been made for 2021.

Thank you,

Preacher David Carlson

P.G. Palmer & Company, CPA'S, LLC

CERTIFIED PUBLIC ACCOUNTANTS

144 Garrett Street, Suite A. PO Box 1609 Sumter. SC 29151 (803) 934-1206 FAX (803) 934-1905

January 26, 2021

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

South Carolina State Association of Original Free Will Baptists, Inc.

Sherwood Lee, State Moderator

P.O. Box 9

Turbeville, South Carolina 26162

We have performed the procedures enumerated below, which were agreed to by the South Carolina State Association of Original Free Will Baptists, Inc. and its State Moderator, solely to assist you with a test of accountability for cash receipts and disbursements of the South Carolina State Association of Original Free Will Baptists, Inc. as of December 31, 2020. The South Carolina State Association of Original Free Will Baptists, Inc.'s management is responsible for the organization's accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

1. We obtained an understanding of the accounting procedures of the South Carolina State Association of Original Free Will Baptists, Inc. as of December 31, 2020, as they relate to cash receipts and disbursements and to make recommendations for any changes we deem appropriate.
2. We selected a sample of twenty-five (25) disbursements from the population of the organization's checking and savings accounts and perform the following procedures:
 - a. Vouched supporting documentation, such as invoices, purchase orders, requisitions, etc. for existence, approval and cancellation in support of disbursements.

- b. Vouched cancelled checks for proper payee, date and amount as recorded in the general ledger and supported by the underlying documentation.
 - c. Vouched canceled checks for authorized signatures.
 - d. Traced the transactions into the general ledger, noting the appropriateness of the account distribution.
3. We selected three (3) weekly batches of receipts and examined the processing of transactions and perform the following:
 - a. Calculated documentation for clerical accuracy.
 - b. Determined the receipts per the daily receipt summary were properly deposited to the bank.
 - c. Determined the receipts per the daily receipt summary were properly posted to the general ledger.
4. We selected ten (10) items from each of the three weekly batched selected above and traced them to the intended designations or beneficiaries.
5. For all bank accounts we compared the December 31, 2020, balances in the general ledger and the balances on the December 31, 2020 report sent to the state office to the reconciled bank statements to verify completeness of funds.

See the attached Summary of Results for further detail of the procedures performed and our findings of these procedures.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of any opinion of the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the South Carolina State Association of Original Free Will Baptists, Inc. and its State Moderator, and is not intended to be and should not be used by anyone other than these specified parties.

P.G. Palmer and Company, CPAs, LLC

P.G. Palmer & Company, CPA's, LLC

January 26, 2021

South Carolina State Association of Original Free Will Baptists, Inc.

Agreed Upon Procedures Engagement

Independent Accountant's Report and Summary of Results

We understand the accounting procedures of the South Carolina State Association of Original Free Will Baptists, Inc. as they relate to cash receipts and disbursements. We have performed the above procedures. As such, we make no recommendations for any changes.

SC State Association of Original Free Will Baptist, Inc.
 Agreed Upon Procedures Engagement
 Independent Accountant's Report and Summary of Results

Disbursements

We selected and applied the agreed upon procedures to twenty-five (25) disbursements made during the year. The selection was made from the organization's checking transactions. The disbursements list is as follows:

	Bank Account	Date	Check #	Payee	Amount
1.	Designated Funds-SCPS Church Gifts	2/3/2020	8691	Carolina Christian	\$ 226.50
2.	Designated Funds-SCPS Church Gifts	2/3/2020	8693	Evangelistic Outreach	226.50
3.	Designated Funds-SCPS Church Gifts	5/1/2020	8787	Round Up Ministries	100.00
4.	Designated Funds-SCPS Church Gifts	5/1/2020	8811	SC Home Missions	5,729.57
5.	Designated Funds-SCPS Church Gifts	5/30/2020	8836	SC Home Missions	2,727.25
6.	Designated Funds-SCPS Church Gifts	6/27/2020	8853	FWB Board of Retirement	400.00
7.	Designated Funds-SCPS Church Gifts	8/1/2020	8878	Beacon Missions	76.00
8.	Designated Funds-SCPS Church Gifts	8/30/2020	8930	Liberty FWB Church	50.00
9.	Designated Funds-SCPS Church Gifts	11/2/2020	8996	SC Home Missions	6,215.82
10.	Designated Funds-SCPS Church Gifts	12/31/2020	9055	Radio Bible Class	25.00
11.	State Home Missions-Operations	2/3/2020	2421	NAFWB Home Missions	629.50
12.	State Home Missions-Operations	8/1/2020	2474	Rejoice Free Will -Aiken	2,531.61
13.	State Home Missions-Operations	11/2/2020	2495	Rejoice Free Will - Aiken	1,052.22
14.	Operations-SCFWB Disaster Relief	1/28/2020	4941	Steve Brogden	49.45
15.	Operations- Executive Salary	3/20/2020	4959	Chris Todd	1,500.00
16.	Operations-Grounds Salary	6/6/2020	4997	Jenifer Welch	203.42
17.	Operations- Executive Salary	8/1/2020	5264	Chris Todd	2,280.15
18.	Operations-Grounds Salary	11/21/2020	5313	Jenifer Welch	241.68
19.	SCFWB State Office Solid Ground	2/18/2020	2413	SCFWB State Office	60.00
20.	SCFWB State Office Solid Ground	10/25/2020	2452	IGA	167.55
21.	SCBT Bookstore Bank	2/3/2020	6393	Brian Hammonds	25.00
22.	SCBT Bookstore Bank	3/12/2020	6415	Safe Guard	95.00
23.	SCBT Bookstore Bank	5/26/2020	6442	Bobby Anselmo	344.00
24.	SCBT Bookstore Bank	8/13/2020	6476	UPS	654.79
25.	SCBT Bookstore Bank	9/25/2020	6494	UPS	57.80

During our procedures no exceptions were noted

**SC State Association of Original Free Will Baptist, Inc.
 Agreed Upon Procedures Engagement
 Independent Accountant's Report and Summary of Results**

Receipts

We selected and applied the agreed upon procedures to three (3) batches of weekly receipts. The selection was made from the organization's deposit records. The agreed upon procedures were also applied to ten (10) deposit items from each of these weekly batches. These weekly deposit batches are listed below:

Receipts - Weekly Batches

	Bank	Week Ending	Total Amount
1.	Designated Funds-SCPS Church Gifts	2/21/2020	20,247.60
	State Home Missions	2/21/2020	-
	Operations	2/21/2020	240.00
	State Office Solid Grounds	2/21/2020	193.69
	Book Store	2/21/2020	7,007.38
	Total		<u>27,688.67</u>
2.	Designated Funds-SCPS Church Gifts	7/10/2020	5,636.79
	State Home Missions	7/10/2020	-
	Operations	7/10/2020	1,583.15
	State Office Solid Grounds	7/10/2020	30.91
	Book Store	7/10/2020	1,251.85
	Total		<u>8,502.70</u>
3.	Designated Funds-SCPS Church Gifts	9/18/2020	19,713.70
	State Home Missions	9/18/2020	-
	Operations	9/18/2020	-
	State Office Solid Grounds	9/18/2020	148.78
	Book Store	9/18/2020	-
	Total		<u>19,862.48</u>

During our procedures no exceptions were noted

Cash Balances

We selected and applied the agreed upon procedures to the December 31st cash balances. For all five accounts the December 31, 2020 balances in the general ledger as well as the balances on the December 31, 2020, bank reconciliation reports agreed to the balances reported on the December 31, 2020, report sent to the state office.

SCFWB Statement of Profit and Loss

	<u>Jan - Dec 20</u>		
Income		Conference Expenses	
EFI		Leadership Conference Expense	728.01
Earned Interest	66,378.54	National Expense	625.85
Total EFI	66,378.54	Conference Expenses - Other	<u>4,844.35</u>
SGS Salary Contribution	5,772.18	Total Conference Expenses	6,198.21
Income - Informer Account	4,180.00	Dues/Fees	1,418.79
CBS Ministry Contribution	22,481.01	Floral	106.75
Director's Salary Income		Informer Expense	1,291.00
Bookstore Contribution -ESS Act	4,738.85	Insurance	
ES Salary from General Fund	<u>39,624.50</u>	Insurance on State Office	<u>3,013.85</u>
Total Director's Salary Income	44,363.35	Total Insurance	3,013.85
EOI		Office Supplies	7,337.57
EOI - Disaster Response Gift	1,190.80	Postage and Delivery	819.67
Scholarship Income	1,255.59	Repairs	
SCPS Disaster Response Gifts	13,598.58	Lawn Care	1,345.00
Proceeds From Children's Home S	55,000.00	Contractor Expense	<u>768.50</u>
Refund	35.00	Total Repairs	2,113.50
Reimbursement Income	39,959.76	State Meeting Expense	279.73
SCPS Gifts to EO	<u>67,650.35</u>	Telephone	
Total EOI	178,690.08	Calling Post Messaging	<u>0.00</u>
ES Mission Trip Income	<u>1,275.00</u>	Total Telephone	0.00
Total Income	323,140.16	Transfer to ES Salary Acc.	39,624.50
Expense		Travel	
Expense - Informer Account	1,396.00	Meals	2,107.19
EOE		Mileage Reimbursement	5,470.68
Continuing Education	1,976.02	Motels	976.63
Reimbursement Expense	18,582.22	Travel - Other	<u>1,891.12</u>
Scholarship	1,200.00	Total Travel	<u>10,445.62</u>
Trust Investment- SCPS	25,000.00	Total EOE	137,175.23
Disaster Response		Executive Secretary Salary	
DRT Leadership Conf	728.00	ES Gift	200.00
Reimbursement	1,594.92	ES Christmas Bonus	1,000.00
Board Meals	106.82	ES Federal Tax	7,550.00
Board Mileage	1,765.83	ES Housing	18,000.00
Disaster Response – Other	<u>6,956.97</u>	ES Retirement	4,800.00
Total Disaster Response	11,152.54	Executive Secretary Salary - Other	<u>35,161.80</u>
Materials	264.54	Total Executive Secretary Salary	66,711.80
Parsonage		Payroll Expenses-BSTaxes	<u>2,382.49</u>
Power	<u>2,413.40</u>	Total Expense	<u>207,665.52</u>
Total Parsonage	2,413.40		
Equipment	490.53	115,474.64	
Gift	1,842.50	Other Income	
EOE – Audit	1,200.00	CBS Lit Saving Interest Income	<u>28.42</u>
Bank Service Charges	404.29	Total Other Income	28.42
		28.42	
			<u><u>115,503.06</u></u>

SCFWB State Office Annual Donor Summary

	<u>Jan - Dec 20</u>		
		CA Unity, Johnsonville	-4,000.00
SC Horse Branch, Turbeville	-127,781.23	WNAC State	-3,762.10
SC Lebanon, Effingham	-84,530.70	BC High Point, Lancaster	-3,756.78
SC Grace, Lake City	-64,217.33	SC New Town, Lake City	-3,685.00
SC Florence First	-62,604.74	BC Greenwood First	-3,073.00
SC Westside, Johnsonville	-46,845.76	ID Prospect Independent Methodist Church	-3,000.00
BC Liberty, Lancaster	-36,692.73	SC Hartsville First	-2,834.81
SC Bethany, Timmonsville	-31,491.00	EC Hillside, Florence	-2,800.00
SC Peace, Florence	-27,942.00	SC Kingstree First	-2,600.00
SCFWB State Association	-26,483.99	TL Pine Grove, Jefferson	-2,500.00
BC Fairview, Spartanburg	-23,827.08	EC New Vision, Hemingway	-2,422.64
EC Mill Branch, Johnsonville	-23,238.26	WNAC SCD Faith, Darlington	-2,200.00
EC Gilead, Lake City	-22,974.88	BC Greenville First	-2,088.00
SC Sand Hill, Coward	-21,731.00	SC Poplar Hill, Hemingway	-2,000.00
BC Turning Point, Spartanburg	-21,715.00	CA Free Welcome, Conway	-2,000.00
BC Inman First	-21,139.23	EC Cornerstone-Fellowship, Manning	-2,000.00
BC Lockhart, Lockhart	-15,484.00	SC Eastside, Florence	-1,831.37
CA Mt Trolly, Galivants Ferry	-14,528.00	BC Parkway, Spartanburg	-1,650.00
SC Bay Branch, Timmonsville	-14,351.00	SC Liberty, Orangeburg	-1,619.63
SC Tabernacle, Coward	-14,150.00	BC 0 Beaver Creek Association	-1,440.00
EC Lighthouse, Florence	-13,852.92	SC Immanuel, Santee	-1,380.00
CA Mt Ariel, Conway	-13,555.00	CA Wildwood, Nichols	-1,350.00
CA Mullins-Marion, Mullins	-12,275.00	SC Bethesda, Camden	-1,300.00
SC Black River, Andrews	-12,265.58	ID Floyd Chapel PH Church	-1,200.00
SC Darlington First	-12,209.00	BC Simpsonville, First	-1,100.00
SC Southside, Darlington	-12,020.30	TL Gloryland, Rock Hill	-1,000.00
CA White Savannah, Conway	-11,695.80	EC St John, Scranton	-899.88
SC Beulah, Pamplico	-10,479.00	WNAC ED Gilead	-835.24
SC Jefferson Road, Sumter	-10,254.72	EC Cypress Fork, Manning	-832.00
SC FWB Bible, Darlington	-9,500.00	ID Jacksonville First FWB Church	-803.00
CA Little Star, Johnsonville	-7,575.00	SC Lynches River, Coward	-800.00
SC Columbia Original	-7,569.00	WNAC SCD Southside, Darlington	-780.00
CA Evergreen, Conway	-7,122.00	TL Calvary, Gastonia, NC	-700.00
EC Unity, Johnsonville	-7,000.00	WNAC BC	-688.00
SC Faith, Darlington	-6,934.50	ID Victory, Andrews	-666.82
CA Damascus, Conway	-6,820.00	EC Myrtle Beach First	-600.00
SC Temple, Darlington	-6,664.58	EC 0 Eastern Conference	-600.00
SC Liberty, Manning	-6,594.89	CA 0 Central Association	-562.01
SC Mt Elon, Pamplico	-6,111.00	ZZ Anonymous	-530.00
SC Low Country, N Charleston	-6,089.53	SCFWB Disaster Reponse Team	-500.00
EC Happy Home, Andrews	-6,050.00	ZZ Minister Ministry	-500.00
CA Cornerstone, Whiteville	-6,000.00	ZZ Guffey, Montey and Michelle	-408.00
CA Hamlet First	-5,202.00	BC Enoree First FWB	-400.00
EC Little Bethel, Johnsonville	-5,000.00	ZZ Wyatt, Harold R	-300.00
BC Calvary, Union	-4,643.00	ID River Oaks Community Church	-275.00
EC Williams Hill, Hemingway	-4,380.00	ZZ Jones, Mike and Paula	-270.00
EC New Prospect, Pamplico	-4,340.00	TL Victory FWB Church	-250.00
SC Fellowship, Florence	-4,145.10	WNAC SCD	-250.00

SCFWB Annual Donor Summary Continued

TL Bethel, Fort Mill	-200.00
CA Grace, Loris	-200.00
ZZ Dillon, Frank	-150.00
ZZ Wigg, Gwendolyn	-150.00
WNAC SCD Bay Branch	-136.00
ZZ Estate of Gloria Floyd	-120.00
ZZ Lee, Sherwood-Vada	-100.00
ZZ Allen, AC	-100.00
ID Lamb of God FWB Church	-100.00
Zz Player, Naomi	-100.00
TL 0 True Life Association	-100.00
ZZ Lewis, Faye	-100.00
ZZ LOWERY, LEROY	-100.00
ZZ Walden, Lana & Tim	-80.00
ZZ Todd, Christopher	-69.22
ZZ Conner Heyward or Barbara	-50.00
ZZ Humphries, James or Deborah	-50.00
ZZ Ard, Lanney and Gwen	-40.00
WNAC CD Oak Grove	-25.00
	-
TOTAL	<u><u>1,001,089.35</u></u>

SCFWB Christian Book & Supply/Solid Grounds

2020 Christian Book and Supply Income and Expense

Balance 01/01/ 2020	\$4634.71
Income	
Interest – Checking	\$102.89
Reimbursement Income	\$699.67
Sales Deposits (Check and Cash)	\$155,432.88
Card Sales	\$7,144.90
Literature Savings Transfers In	\$86,000.00
Total Income	\$249,380.34
Total to Account for	\$254,015.05
Expenses	
Cost of Goods Sold	\$107,837.82
Bank/Card/Other Fees	\$204.70
Advertisement/Promotions	\$0
Shipping Expense	\$5,968.04
Travel/Meals	\$20.24
Contributions to State Office	\$30,922.21
Offices Supplies and Equipment	\$1,079.09
Building Maintenance/Lawn Care/Cleaning/ Part Time Help/Christmas Bonus	
Utilities	\$11,623.31
Reimbursement Expense	\$12.56
Contract Labor	\$8030.25
Outgoing to Literature Savings	\$57,700.00
TOTAL EXPENSES	\$225,283.22
Balance 12/31/2020	\$28,731.83

SCFWB State Office Various Accounts

2020 Solid Grounds Income and Expense

Balance 01/01/2020	\$79.70
Income	
Daily Debit Card Sales	\$8,322.73
Cash and Checks Deposits	\$15,410.44
Total Income	\$23,733.17
Total to Account for	\$23,812.87
Expenses	
Supplies	\$10,903.29
Payroll	\$10,418.07
Advertisements	\$00.00
Reimbursements to CBS	\$150.91
Fees	\$160.00
TOTAL EXPENSES	\$21,632.27
Balance 12/31/2020	\$2180.60

SCFWB Minister's Benevolent Fund

Balance Jan 1, 2020	\$936.00
Income	\$821.96
Total to account for	\$1,757.96
Expenses	\$1,736.00
Balance 12/31/2020	\$21.96

Remember this is NOT Insurance. This is a Benevolent Gift to members during time of death. The Fee is \$26 per death occurrence (\$25 is distributed and \$1 is administration). It is open to any member in wife or the widow of a minister in good State Association.

SCFWB State Office Salary Reports/Budgets

Exec. Secretary	2020 Budget	2021 Budget
Federal/State/SS	\$7,200.00	\$7,800.00
Tax		
Housing	\$18,000.00	\$18,000.00
Health Ins.	\$3,421.88	\$2,187.96
Benefit		
Retirement	\$4,800.00	\$4,800.00
Salary	\$22,399.44	\$25,173.79
Total	\$55,821.32	\$57,961.75

Books Store Salaries/Budgets

SCFWB Operations Budget	2020
Salaries/Part Time/Full	\$98,000.00
Informer/Postage	\$10,000.00
Travel Expense	\$15,000.00
Conference/National Convention	\$5,500.00
Insurance/Office Expenses	\$10,000.00
Total State Office Budget	\$137,500.00

Book Store	2020	2021
Manager		
Federal/ St/SS/Medicare/retirement	\$2,405.04	\$2,000.00
Salary	\$18,798.96	\$16,000.00
Total	\$21,204.00	\$18,000.00

Solid Grounds Salaries/Budgets

Staff	2021
Federal/ St/SS/Medicare/retirement	\$3,600.00
Salary	\$15,900.00
Total	\$19,500.00

Executive Secretary Mission Trip Account

Balance Jan 1, 2020	\$2,213.98
Income	\$1,475.00
Total to account for	\$3688.98
Expense	\$2,343.12 India Mission Trip Chris Todd
Balance 12/31/2020	\$1,345.86

SCFWB State Office Various Reports

2020 SCPS Income

Literature Savings Account

Balance Jan 1, 2020	\$40,000.00
Income	\$57,700.00
Interest Income	\$28.42
Total to Account for	\$88,889.22
Transferred to Bookstore Acct.	\$80,050.00
Balance 12/31/2020	\$8,839.20

Beaver	Creek
Conference.....	\$137,008.82
Central	
Association.....	\$92,884.81
Eastern	
Conference.....	\$96,990.58
South	Carolina
Conference.....	\$624,532.77
True	Life
Conference.....	\$4,750.00
SCWAC	
.....	\$8,676.34
Various	Annual
Giving.....	\$36,246.03

South Carolina Missions and Ministries Giving and Distribution

2010.....	
\$1,217,739.45	
2011.....	
\$1,179,480.39	
2012.....	
\$1,230,124.35	
2013.....	
\$1,094,131.04	
2014.....	
\$1,055,292.82	
2015.....	
\$1,084,236.55	
2016.....	
\$1,153,646.17	
2017.....	
\$1,055,198.69	
2018.....	
\$1,160,689.12	
2019-----	\$1,044,736.22
2020.....	
\$1,001,089.35	

Total.....
.\$1,001,089.35

SCFWB Investment Accounts

State Home Missions CELF Saving Acct – Nashville

Balance Jan 1, 2020	\$217,765.06
Income	
Interest Jan – Dec 2019	\$8,405.43
Total to Account for:	\$226,170.49
Expenses	
Fernando Bustamante Acct	\$8,288.89
Transfer from Wrong Acct	\$9,000.00
Total Expenses	\$17,288.89
Balance 12/31/2020	\$208,881.60

SCFWB Unified Ministries Fund (FWB Foundation)

Balance (01/01/2020)	\$557,360.58
Interest Income	\$65,083.43
SCPS Distributions	\$25,044.00
Total to account for	\$622,444.01
Balance 12/31/2020	\$597,400.01

Prosser Endowment Fund

Balance Jan 01, 2020	\$24,626.88
Income	
Interest Earnings	\$2,980.45
Expense	
Scholarship Payouts	\$0.00
Balance 12/31/2020	\$27,607.33

CELF (SCFWB Unified Ministries Fund)

Balance 01/01/2020	\$25,299.94
Income	
Deposit from Children's Home Sale	\$25,000.00
Interest Earned 01/01/2020-12/31/2020 3.00%	\$1,295.06
Expense	\$0.00
SCPS Disbursement	\$0.00
Balance 12/31/2020	\$51,595.05

SCFWB Maintenance Fund

Balance Jan 1, 2020	\$76,014.16
Income	\$0.00
Interest Income	\$2,692.36
Total Income	\$2,692.36
Expenses (BS Mgr. Salary Help)	\$3,200.00
Total to Account for	\$81,906.52
Balance Dec 31, 2020	\$75,506.62