

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of August 31, 2017				
Accounts	Annual Budget 2017	YTD Actual August 2017	% of Annual Budget Used	Annual Budget Remaining August 2017
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$254,850.00	\$138,692.00	54.42%	\$116,158.00
010-40601 - Learning Center Donations	\$0.00	\$76.27	0.00%	(\$76.27)
010-40602 - Learning Center Registration Fee	\$14,140.00	\$14,466.50	102.31%	(\$326.50)
010-40603 - Learning Center Supply Fee	\$4,750.00	\$2,150.00	45.26%	\$2,600.00
Total Learning Center	\$273,740.00	\$155,384.77	56.76%	\$118,355.23
Total Revenues	\$273,740.00	\$155,384.77	56.76%	\$118,355.23
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$178,218.07	\$93,414.38	52.42%	\$84,803.69
095-90002 - FICA LC Director and Teachers	\$13,735.69	\$7,148.48	52.04%	\$6,587.21
095-90003 - Life, Accident and Disability Insur	\$300.00	\$194.31	64.77%	\$105.69
095-90004 - Medical Insurance Learning	\$1,200.00	\$0.00	0.00%	\$1,200.00
095-90005 - Retirement Learning Center	\$3,399.00	\$2,266.00	66.67%	\$1,133.00
095-90006 - Mileage - Learning Center	\$500.00	\$138.57	27.71%	\$361.43
Total Wages	\$197,352.76	\$103,161.74	52.27%	\$94,191.02
Custodial Cost				
095-90030 - Custodial Pay	\$5,846.00	\$2,331.68	39.89%	\$3,514.32
095-90031 - FICA Custodial	\$447.00	\$178.35	39.90%	\$268.65
Total Custodial Cost	\$6,293.00	\$2,510.03	39.89%	\$3,782.97
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,653.75	\$2,955.08	0.00%	\$698.67
095-90028 - Staff Training FICA	\$279.51	\$226.72	0.00%	\$52.79
Total Training and Meeting Cost	\$3,933.26	\$3,181.80	0.00%	\$751.46
Total Learning Center Payroll	\$207,579.02	\$108,853.57	52.44%	\$98,725.45
Insurance Cost				
095-90040 - Workers Compensation	\$1,116.00	\$945.38	84.71%	\$170.62
095-90041 - Learning Center Insurance Package	\$1,080.00	\$0.00	0.00%	\$1,080.00
Total Insurance Cost	\$2,196.00	\$945.38	43.05%	\$1,250.62
Learning Center Expenses				
095-10011 - Teaching Materials	\$6,000.00	\$3,437.28	57.29%	\$2,562.72
095-10015 - Toys/Center Materials	\$3,000.00	\$93.30	3.11%	\$2,906.70
095-10016 - Maintance/Furnishings	\$3,000.00	\$1,445.09	48.17%	\$1,554.91
095-10025 - Bedding Supplies	\$1,000.00	\$1,031.25	103.13%	(\$31.25)
095-10035 - Administrative Supplies	\$4,000.00	\$2,684.65	67.12%	\$1,315.35
095-10040 - Snack Items	\$6,000.00	\$1,785.37	29.76%	\$4,214.63
095-10050 - Cleaning Supplies	\$3,000.00	\$758.73	25.29%	\$2,241.27
095-10055 - Information Technology/Learning Ctr	\$3,000.00	\$55.42	1.85%	\$2,944.58
095-10065 - Staff Training	\$2,000.00	\$706.79	35.34%	\$1,293.21
095-10067 - Scholarships	\$3,000.00	\$1,137.56	37.92%	\$1,862.44
095-10070 - State License Expenses	\$1,000.00	\$900.00	90.00%	\$100.00
095-10099 - Special Events	\$3,000.00	\$461.03	15.37%	\$2,538.97
095-10100 - Reserve-Unexpected Expense	\$13,964.98	\$8,761.49	62.74%	\$5,203.49
Total Learning Center Expenses	\$51,964.98	\$23,257.96	44.76%	\$28,707.02
Total Learning Center	\$261,740.00	\$133,056.91	50.84%	\$128,683.09
Total Expenses	\$261,740.00	\$133,056.91	50.84%	\$128,683.09
Net Total	\$12,000.00	\$22,327.86	186.07%	(\$10,327.86)