

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of May 31, 2017				
Accounts	Annual Budget 2017	YTD Actual May 2017	% of Annual Budget Used	Annual Budget Remaining May 2017
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$254,850.00	\$133,228.00	52.28%	\$121,622.00
010-40601 - Learning Center Donations	\$0.00	\$76.27	0.00%	(\$76.27)
010-40602 - Learning Center Registration Fee	\$14,140.00	\$13,361.50	94.49%	\$778.50
010-40603 - Learning Center Supply Fee	\$4,750.00	\$325.00	6.84%	\$4,425.00
Total Learning Center	\$273,740.00	\$146,990.77	53.70%	\$126,749.23
Total Revenues	\$273,740.00	\$146,990.77	53.70%	\$126,749.23
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$178,218.07	\$78,596.74	44.10%	\$99,621.33
095-90002 - FICA LC Director and Teachers	\$13,735.69	\$6,013.69	43.78%	\$7,722.00
095-90003 - Life, Accident and Disability Insur	\$300.00	\$129.54	43.18%	\$170.46
095-90004 - Medical Insurance Learning	\$1,200.00	\$0.00	0.00%	\$1,200.00
095-90005 - Retirement Learning Center	\$3,399.00	\$1,416.25	41.67%	\$1,982.75
095-90006 - Mileage - Learning Center	\$500.00	\$105.93	21.19%	\$394.07
Total Wages	\$197,352.76	\$86,262.15	43.71%	\$111,090.61
Custodial Cost				
095-90030 - Custodial Pay	\$5,846.00	\$1,808.80	30.94%	\$4,037.20
095-90031 - FICA Custodial	\$447.00	\$138.35	30.95%	\$308.65
Total Custodial Cost	\$6,293.00	\$1,947.15	30.94%	\$4,345.85
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,653.75	\$2,191.38	0.00%	\$1,462.37
095-90028 - Staff Training FICA	\$279.51	\$168.27	0.00%	\$111.24
Total Training and Meeting Cost	\$3,933.26	\$2,359.65	0.00%	\$1,573.61
Total Learning Center Payroll	\$207,579.02	\$90,568.95	43.63%	\$117,010.07
Insurance Cost				
095-90040 - Workers Compensation	\$1,116.00	\$519.04	46.51%	\$596.96
095-90041 - Learning Center Insurance Package	\$1,080.00	\$0.00	0.00%	\$1,080.00
Total Insurance Cost	\$2,196.00	\$519.04	23.64%	\$1,676.96
Learning Center Expenses				
095-10011 - Teaching Materials	\$6,000.00	\$1,557.54	25.96%	\$4,442.46
095-10015 - Toys/Center Materials	\$3,000.00	\$93.30	3.11%	\$2,906.70
095-10016 - Maintance/Furnishings	\$3,000.00	\$286.14	9.54%	\$2,713.86
095-10025 - Bedding Supplies	\$1,000.00	\$234.54	23.45%	\$765.46
095-10035 - Administrative Supplies	\$4,000.00	\$1,801.64	45.04%	\$2,198.36
095-10040 - Snack Items	\$6,000.00	\$1,598.94	26.65%	\$4,401.06
095-10050 - Cleaning Supplies	\$3,000.00	\$697.85	23.26%	\$2,302.15
095-10055 - Information Technology/Learning Ctr	\$3,000.00	\$0.00	0.00%	\$3,000.00
095-10065 - Staff Training	\$2,000.00	\$576.00	28.80%	\$1,424.00
095-10067 - Scholarships	\$3,000.00	\$1,300.00	43.33%	\$1,700.00
095-10070 - State License Expenses	\$1,000.00	\$900.00	90.00%	\$100.00
095-10099 - Special Events	\$3,000.00	(\$1,475.46)	-49.18%	\$4,475.46
095-10100 - Reserve-Unexpected Expense	\$13,964.98	\$6,653.58	47.64%	\$7,311.40
Total Learning Center Expenses	\$51,964.98	\$14,224.07	27.37%	\$37,740.91
Total Learning Center	\$261,740.00	\$105,312.06	40.24%	\$156,427.94
Total Expenses	\$261,740.00	\$105,312.06	40.24%	\$156,427.94
Net Total	\$12,000.00	\$41,678.71	347.32%	(\$29,678.71)