

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of February 28, 2018				
Accounts	Annual Budget 2018	YTD Actual 2018	% of Annual Budget Used	Annual Budget Remaining February 2018
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$237,287.50	\$50,597.00	21.32%	\$186,690.50
010-40601 - Learning Center Donations	\$0.00	\$0.00	0.00%	\$0.00
010-40602 - Learning Center Registration Fee	\$13,300.00	\$8,625.00	64.85%	\$4,675.00
010-40603 - Learning Center Supply Fee	\$4,550.00	\$50.00	1.10%	\$4,500.00
Total Learning Center	\$255,137.50	\$59,272.00	23.23%	\$195,865.50
Total Revenues	\$255,137.50	\$59,272.00	23.23%	\$195,865.50
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$176,438.20	\$26,726.50	15.15%	\$149,711.70
095-90002 - FICA LC Director and Teachers	\$12,841.38	\$2,044.75	15.92%	\$10,796.63
095-90003 - Life, Accident and Disability Insur	\$300.00	\$70.32	23.44%	\$229.68
095-90004 - Medical Insurance Learning	\$1,200.00	\$0.00	0.00%	\$1,200.00
095-90005 - Retirement Learning Center	\$3,399.00	\$611.82	18.00%	\$2,787.18
095-90006 - Mileage - Learning Center	\$500.00	\$71.22	14.24%	\$428.78
Total Wages	\$194,678.58	\$29,524.61	15.17%	\$165,153.97
Custodial Cost				
095-90030 - Custodial Pay	\$5,846.00	\$465.74	7.97%	\$5,380.26
095-90031 - FICA Custodial	\$447.00	\$35.62	7.97%	\$411.38
Total Custodial Cost	\$6,293.00	\$501.36	7.97%	\$5,791.64
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,775.00	\$810.84	21.48%	\$2,964.16
095-90028 - Staff Training FICA	\$288.80	\$62.67	21.70%	\$226.13
Total Training and Meeting Cost	\$4,063.80	\$873.51	21.49%	\$3,190.29
Total Learning Center Payroll	\$205,035.38	\$30,899.48	15.07%	\$174,135.90
Insurance Cost				
095-90040 - Workers Compensation	\$1,116.00	\$0.00	0.00%	\$1,116.00
095-90041 - Learning Center Insurance Package	\$1,080.00	\$337.50	31.25%	\$742.50
Total Insurance Cost	\$2,196.00	\$337.50	15.37%	\$1,858.50
Learning Center Expenses				
095-10011 - Teaching Materials	\$5,000.00	\$352.45	7.05%	\$4,647.55
095-10015 - Toys/Center Materials	\$3,000.00	\$528.40	17.61%	\$2,471.60
095-10016 - Maintance/Furnishings	\$3,000.00	\$329.87	11.00%	\$2,670.13
095-10025 - Bedding Supplies	\$500.00	\$0.00	0.00%	\$500.00
095-10035 - Administrative Supplies	\$4,000.00	\$493.40	12.34%	\$3,506.60
095-10040 - Snack Items	\$5,000.00	\$379.52	7.59%	\$4,620.48
095-10050 - Cleaning Supplies	\$2,000.00	\$240.55	12.03%	\$1,759.45
095-10055 - Information Technology/Learning Ctr	\$1,500.00	\$0.00	0.00%	\$1,500.00
095-10065 - Staff Training	\$1,000.00	\$0.00	0.00%	\$1,000.00
095-10067 - Scholarships	\$5,000.00	(\$200.00)	-4.00%	\$5,200.00
095-10070 - State License Expenses	\$1,000.00	\$0.00	0.00%	\$1,000.00
095-10099 - Special Events	\$3,000.00	(\$337.20)	-11.24%	\$3,337.20
095-10100 - Reserve-Unexpected Expense	\$4,316.12	\$0.00	0.00%	\$4,316.12
Total Learning Center Expenses	\$38,316.12	\$1,786.99	4.66%	\$36,529.13
Total Learning Center	\$245,547.50	\$33,023.97	13.45%	\$212,523.53
Total Expenses	\$245,547.50	\$33,023.97	13.45%	\$212,523.53
Net Total	\$9,590.00	\$26,248.03	273.70%	(\$16,658.03)