

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of January 31, 2018				
Accounts	Annual Budget January 2018	YTD Actual 2018	% of Annual Budget Used	Annual Budget Remaining January 2018
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$237,287.50	\$26,336.00	11.10%	\$210,951.50
010-40601 - Learning Center Donations	\$0.00	\$0.00	0.00%	\$0.00
010-40602 - Learning Center Registration Fee	\$13,300.00	\$0.00	0.00%	\$13,300.00
010-40603 - Learning Center Supply Fee	\$4,550.00	\$0.00	0.00%	\$4,550.00
Total Learning Center	\$255,137.50	\$26,336.00	10.32%	\$228,801.50
Total Revenues	\$255,137.50	\$26,336.00	10.32%	\$228,801.50
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$176,438.20	\$8,894.18	5.04%	\$167,544.02
095-90002 - FICA LC Director and Teachers	\$12,841.38	\$680.19	5.30%	\$12,161.19
095-90003 - Life, Accident and Disability Insur	\$300.00	\$46.88	15.63%	\$253.12
095-90004 - Medical Insurance Learning	\$1,200.00	\$0.00	0.00%	\$1,200.00
095-90005 - Retirement Learning Center	\$3,399.00	\$305.91	9.00%	\$3,093.09
095-90006 - Mileage - Learning Center	\$500.00	\$38.52	7.70%	\$461.48
Total Wages	\$194,678.58	\$9,965.68	5.12%	\$184,712.90
Custodial Cost				
095-90030 - Custodial Pay	\$5,846.00	\$114.84	1.96%	\$5,731.16
095-90031 - FICA Custodial	\$447.00	\$8.78	1.96%	\$438.22
Total Custodial Cost	\$6,293.00	\$123.62	1.96%	\$6,169.38
Training and Meeting Cost				
095-90027 - Staff Training Wages	\$3,775.00	\$560.84	14.86%	\$3,214.16
095-90028 - Staff Training FICA	\$288.80	\$43.54	15.08%	\$245.26
Total Training and Meeting Cost	\$4,063.80	\$604.38	14.87%	\$3,459.42
Total Learning Center Payroll	\$205,035.38	\$10,693.68	5.22%	\$194,341.70
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	\$0.00	0.00%	\$1,080.00
Total Insurance Cost	\$2,196.00	\$0.00	0.00%	\$2,196.00
Learning Center Expenses				
095-10011 - Teaching Materials	\$5,000.00	\$217.17	4.34%	\$4,782.83
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	\$368.32	9.21%	\$3,631.68
095-10040 - Snack Items	\$5,000.00	\$244.72	4.89%	\$4,755.28
095-10050 - Cleaning Supplies	\$2,000.00	\$101.35	5.07%	\$1,898.65
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	(\$100.00)	-2.00%	\$5,100.00
095-10070 - State License Expenses	\$1,000.00	\$0.00	0.00%	\$1,000.00
095-10099 - Special Events	\$3,000.00	(\$307.20)	-10.24%	\$3,307.20
095-10100 - Reserve-Unexpected Expense	\$4,316.12	\$0.00	0.00%	\$4,316.12
Total Learning Center Expenses	\$38,316.12	\$1,382.63	3.61%	\$36,933.49
Total Learning Center	\$245,547.50	\$12,076.31	4.92%	\$233,471.19
Total Expenses	\$245,547.50	\$12,076.31	4.92%	\$233,471.19
Net Total	\$9,590.00	\$14,259.69	148.69%	(\$4,669.69)