

First Baptist Church				
Income/Expense Statement				
Learning Center				
as of July 31, 2017				
Accounts	Annual Budget 2017	YTD Actual July 2017	% of Annual Budget Used	Annual Budget Remaining July 2017
Revenues				
Learning Center				
010-40600 - Learning Center Fees	\$254,850.00	\$133,338.00	52.32%	\$121,512.00
010-40601 - Learning Center Donations	\$0.00	\$76.27	0.00%	(\$76.27)
010-40602 - Learning Center Registration Fee	\$14,140.00	\$14,006.50	99.06%	\$133.50
010-40603 - Learning Center Supply Fee	\$4,750.00	\$875.00	18.42%	\$3,875.00
Total Learning Center	\$273,740.00	\$148,295.77	54.17%	\$125,444.23
Total Revenues				
	\$273,740.00	\$148,295.77	54.17%	\$125,444.23
Expenses				
Learning Center				
Learning Center Payroll				
Wages				
095-90001 - LC Director and Teachers	\$178,218.07	\$89,110.73	50.00%	\$89,107.34
095-90002 - FICA LC Director and Teachers	\$13,735.69	\$6,818.91	49.64%	\$6,916.78
095-90003 - Life, Accident and Disability Insur	\$300.00	\$172.72	57.57%	\$127.28
095-90004 - Medical Insurance Learning	\$1,200.00	\$0.00	0.00%	\$1,200.00
095-90005 - Retirement Learning Center	\$3,399.00	\$1,982.75	58.33%	\$1,416.25
095-90006 - Mileage - Learning Center	\$500.00	\$138.57	27.71%	\$361.43
Total Wages	\$197,352.76	\$98,223.68	49.77%	\$99,129.08
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	\$2,357.51	0.00%	\$1,296.24
095-90028 - Staff Training FICA	\$279.51	\$180.99	0.00%	\$98.52
Total Training and Meeting Cost	\$3,933.26	\$2,538.50	0.00%	\$1,394.76
Total Learning Center Payroll	\$207,579.02	\$103,272.21	49.75%	\$104,306.81
Insurance Cost				
095-90040 - Workers Compensation	\$1,116.00	\$843.77	75.61%	\$272.23
095-90041 - Learning Center Insurance Package	\$1,080.00	\$0.00	0.00%	\$1,080.00
Total Insurance Cost	\$2,196.00	\$843.77	38.42%	\$1,352.23
Learning Center Expenses				
095-10011 - Teaching Materials	\$6,000.00	\$2,310.45	38.51%	\$3,689.55
095-10015 - Toys/Center Materials	\$3,000.00	\$93.30	3.11%	\$2,906.70
095-10016 - Maintance/Furnishings	\$3,000.00	\$1,433.84	47.79%	\$1,566.16
095-10025 - Bedding Supplies	\$1,000.00	\$1,031.25	103.13%	(\$31.25)
095-10035 - Administrative Supplies	\$4,000.00	\$2,372.15	59.30%	\$1,627.85
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	\$25.43	0.85%	\$2,974.57
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	\$6,653.58	47.64%	\$7,311.40
Total Learning Center Expenses	\$51,964.98	\$19,669.48	37.85%	\$32,295.50
Total Learning Center	\$261,740.00	\$123,785.46	47.29%	\$137,954.54
Total Expenses	\$261,740.00	\$123,785.46	47.29%	\$137,954.54
Net Total	\$12,000.00	\$24,510.31	204.25%	(\$12,510.31)