

**FRIENDS CHILD CARE CENTER**  
**Profit & Loss Budget vs. Actual**  
September through December 2017

	<u>Sep - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Contributions Received	405.00		
Fob - replacement charge	118.00		
<b>Fundraising</b>			
Anniversary 40th	580.00		
ANNUAL APPEAL	25.00	1,000.00	-975.00
AUCTION	0.00	11,000.00	-11,000.00
Bake Sale	523.00	2,000.00	-1,477.00
PHOTO COMMISSIONS	268.72	287.50	-18.78
SWEAT SHIRTS - T-shirts	321.00	1,100.00	-779.00
<b>Total Fundraising</b>	<u>1,717.72</u>	<u>15,387.50</u>	<u>-13,669.78</u>
Interest/Dividend Income	373.45	500.00	-126.55
<b>Program Fees</b>			
Camp Tuition	2,181.17	12,000.00	-9,818.83
Late Pick-Up charges	30.00		
NSF fees	40.00		
Title XX tuition	29,448.15	95,000.00	-65,551.85
Tuition	390,249.50	1,235,104.00	-844,854.50
<b>Total Program Fees</b>	<u>421,948.82</u>	<u>1,342,104.00</u>	<u>-920,155.18</u>
United Way Designation	0.00	0.00	0.00
Wait-List fees	1,195.00	3,300.00	-2,105.00
<b>Total Income</b>	<u>425,757.99</u>	<u>1,361,291.50</u>	<u>-935,533.51</u>
<b>Gross Profit</b>	425,757.99	1,361,291.50	-935,533.51
<b>Expense</b>			
Advertising	0.00	500.00	-500.00
auto expense	90.00	500.00	-410.00
Bank Service Charges	66.36	150.00	-83.64
Board Retreat, fees and expense	350.27	650.00	-299.73
Classroom supplies	2,432.45	10,200.00	-7,767.55
<b>Computer</b>			
software	175.29		
technical support	800.00		
Computer - Other	0.00	1,000.00	-1,000.00
<b>Total Computer</b>	<u>975.29</u>	<u>1,000.00</u>	<u>-24.71</u>
data processing (Paychex, Inc.)	2,431.43	7,000.00	-4,568.57
Dues and Subscriptions	113.00	400.00	-287.00
<b>Employee Benefits</b>			
dental coverage	1,724.16	5,810.00	-4,085.84
Disability Insurance	814.64	2,650.00	-1,835.36
Employer 401(k) contribution	6,521.32	21,000.00	-14,478.68
Health Insurance	45,932.16	147,000.00	-101,067.84
Life Insurance	832.28	2,755.00	-1,922.72
<b>Total Employee Benefits</b>	<u>55,824.56</u>	<u>179,215.00</u>	<u>-123,390.44</u>

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	<u>Sep - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Field Trips	171.50	2,550.00	-2,378.50
<b>Food and Paper costs</b>			
groceries, paper goods, snacks	6,087.64	20,000.00	-13,912.36
pizza	943.88	6,400.00	-5,456.12
water	635.39	1,800.00	-1,164.61
<b>Total Food and Paper costs</b>	<u>7,666.91</u>	<u>28,200.00</u>	<u>-20,533.09</u>
<b>Fund Raising Expenses</b>			
Auction	0.00	5,000.00	-5,000.00
Bake Sale	14.00	250.00	-236.00
T-shirts, Sweatshirts	260.50	1,033.00	-772.50
<b>Total Fund Raising Expenses</b>	<u>274.50</u>	<u>6,283.00</u>	<u>-6,008.50</u>
<b>Furniture &amp; Fixtures</b>	0.00	0.00	0.00
<b>Insurance</b>			
Commercial Package	0.00	2,800.00	-2,800.00
Lead insurance	10,420.00	10,000.00	420.00
Workmen's Compensation Insuranc	2,903.25	16,500.00	-13,596.75
<b>Total Insurance</b>	<u>13,323.25</u>	<u>29,300.00</u>	<u>-15,976.75</u>
Late Care Coverage	30.00		
Licenses and permits	0.00	50.00	-50.00
Office Supplies	2,017.75	5,500.00	-3,482.25
<b>PAYROLL</b>			
Merit Bonuses	0.00	0.00	0.00
Payroll Tax Expense	21,233.96	0.00	21,233.96
Total Earnings	281,923.71	0.00	281,923.71
PAYROLL - Other	0.00	940,000.00	-940,000.00
<b>Total PAYROLL</b>	<u>303,157.67</u>	<u>940,000.00</u>	<u>-636,842.33</u>
Postage and Delivery	98.00	300.00	-202.00
Printing and Reproduction	0.00	500.00	-500.00
<b>Professional Fees</b>			
Accountant	750.00	750.00	0.00
Retirement Acct Admin	275.00	1,800.00	-1,525.00
<b>Total Professional Fees</b>	<u>1,025.00</u>	<u>2,550.00</u>	<u>-1,525.00</u>
Programs and Events	11,185.97	18,000.00	-6,814.03
<b>Rent</b>			
Rent - camp	0.00	6,000.00	-6,000.00
Rent - Child Care Center	37,184.00	111,600.00	-74,416.00
Rent - First Day School Room	4,666.68	14,000.00	-9,333.32
Rent - storage	268.00	900.00	-632.00
<b>Total Rent</b>	<u>42,118.68</u>	<u>132,500.00</u>	<u>-90,381.32</u>
Repairs and Maintenance	430.83	2,000.00	-1,569.17
Staff Development	2,842.85	6,000.00	-3,157.15
Telephone/Fax	749.63	2,500.00	-1,750.37
<b>Total Expense</b>	<u>447,375.90</u>	<u>1,375,848.00</u>	<u>-928,472.10</u>
<b>Net Ordinary Income</b>	-21,617.91	-14,556.50	-7,061.41

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	<u>Sep - Dec 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Income	<u>-21,617.91</u>	<u>-14,556.50</u>	<u>-7,061.41</u>

**FRIENDS CHILD CARE CENTER**  
**Profit & Loss Budget vs. Actual**  
September through December 2017

	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Contributions Received	
Fob - replacement charge	
<b>Fundraising</b>	
Anniversary 40th	
ANNUAL APPEAL	2.5%
AUCTION	0.0%
Bake Sale	26.15%
PHOTO COMMISSIONS	93.47%
SWEAT SHIRTS - T-shirts	29.18%
<b>Total Fundraising</b>	11.16%
Interest/Dividend Income	74.69%
<b>Program Fees</b>	
Camp Tuition	18.18%
Late Pick-Up charges	
NSF fees	
Title XX tuition	31.0%
Tuition	31.6%
<b>Total Program Fees</b>	31.44%
United Way Designation	0.0%
Wait-List fees	36.21%
<b>Total Income</b>	31.28%
<b>Gross Profit</b>	31.28%
<b>Expense</b>	
Advertising	0.0%
auto expense	18.0%
Bank Service Charges	44.24%
Board Retreat, fees and expense	53.89%
Classroom supplies	23.85%
<b>Computer</b>	
software	
technical support	
Computer - Other	0.0%
<b>Total Computer</b>	97.53%
data processing (Paychex, Inc.)	34.74%
Dues and Subscriptions	28.25%
<b>Employee Benefits</b>	
dental coverage	29.68%
Disability Insurance	30.74%
Employer 401(k) contribution	31.05%
Health Insurance	31.25%
Life Insurance	30.21%
<b>Total Employee Benefits</b>	31.15%

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	<u><b>% of Budget</b></u>
Field Trips	6.73%
<b>Food and Paper costs</b>	
groceries, paper goods, snacks	30.44%
pizza	14.75%
water	35.3%
<b>Total Food and Paper costs</b>	<u>27.19%</u>
<b>Fund Raising Expenses</b>	
Auction	0.0%
Bake Sale	5.6%
T-shirts, Sweatshirts	25.22%
<b>Total Fund Raising Expenses</b>	<u>4.37%</u>
<b>Furniture &amp; Fixtures</b>	0.0%
<b>Insurance</b>	
Commercial Package	0.0%
Lead insurance	104.2%
Workmen's Compensation Insuranc	17.6%
<b>Total Insurance</b>	<u>45.47%</u>
<b>Late Care Coverage</b>	
<b>Licenses and permits</b>	0.0%
<b>Office Supplies</b>	36.69%
<b>PAYROLL</b>	
Merit Bonuses	0.0%
Payroll Tax Expense	100.0%
Total Earnings	100.0%
PAYROLL - Other	0.0%
<b>Total PAYROLL</b>	<u>32.25%</u>
<b>Postage and Delivery</b>	32.67%
<b>Printing and Reproduction</b>	0.0%
<b>Professional Fees</b>	
Accountant	100.0%
Retirement Acct Admin	15.28%
<b>Total Professional Fees</b>	<u>40.2%</u>
<b>Programs and Events</b>	62.14%
<b>Rent</b>	
Rent - camp	0.0%
Rent - Child Care Center	33.32%
Rent - First Day School Room	33.33%
Rent - storage	29.78%
<b>Total Rent</b>	<u>31.79%</u>
<b>Repairs and Maintenance</b>	21.54%
<b>Staff Development</b>	47.38%
<b>Telephone/Fax</b>	29.99%
<b>Total Expense</b>	<u><u>32.52%</u></u>
<b>Net Ordinary Income</b>	<u>148.51%</u>

FRIENDS CHILD CARE CENTER  
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September through December 2017

Net Income

<u>% of Budget</u>
<u>148.51%</u>