

FRIENDS CHILD CARE CENTER

Profit & Loss Budget vs. Actual

September 2017 through January 2018

	<u>Sep '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Contributions Received	405.00		
Fob - replacement charge	43.00		
Fundraising			
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	293.66	287.50	6.16
SWEAT SHIRTS - T-shirts	363.00	1,100.00	-737.00
Total Fundraising	<u>1,784.66</u>	<u>15,387.50</u>	<u>-13,602.84</u>
Interest/Dividend Income	378.47	500.00	-121.53
Program Fees			
Camp Tuition	2,181.17	12,000.00	-9,818.83
Late Pick-Up charges	30.00		
NSF fees	80.00		
Title XX tuition	36,924.85	95,000.00	-58,075.15
Tuition	500,023.50	1,235,104.00	-735,080.50
Total Program Fees	<u>539,239.52</u>	<u>1,342,104.00</u>	<u>-802,864.48</u>
United Way Designation	0.00	0.00	0.00
Wait-List fees	1,415.00	3,300.00	-1,885.00
Total Income	<u>543,265.65</u>	<u>1,361,291.50</u>	<u>-818,025.85</u>
Gross Profit	543,265.65	1,361,291.50	-818,025.85
Expense			
Advertising	0.00	500.00	-500.00
auto expense	120.00	500.00	-380.00
Bank Service Charges	90.36	150.00	-59.64
Board Retreat, fees and expense	350.27	650.00	-299.73
Classroom supplies	2,533.60	10,200.00	-7,666.40
Computer			
software	175.29		
technical support	800.00		
Computer - Other	0.00	1,000.00	-1,000.00
Total Computer	<u>975.29</u>	<u>1,000.00</u>	<u>-24.71</u>
data processing (Paychex, Inc.)	2,946.93	7,000.00	-4,053.07
Dues and Subscriptions	113.00	400.00	-287.00
Employee Benefits			
dental coverage	2,101.32	5,810.00	-3,708.68
Disability Insurance	1,018.30	2,650.00	-1,631.70
Employer 401(k) contribution	7,947.48	21,000.00	-13,052.52
Health Insurance	56,507.52	147,000.00	-90,492.48
Life Insurance	1,015.33	2,755.00	-1,739.67
Total Employee Benefits	<u>68,589.95</u>	<u>179,215.00</u>	<u>-110,625.05</u>

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	<u>Sep '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Field Trips	759.00	2,550.00	-1,791.00
Food and Paper costs			
groceries, paper goods, snacks	7,967.14	20,000.00	-12,032.86
pizza	943.88	6,400.00	-5,456.12
water	677.75	1,800.00	-1,122.25
Total Food and Paper costs	<u>9,588.77</u>	<u>28,200.00</u>	<u>-18,611.23</u>
Fund Raising Expenses			
Auction	2,833.30	5,000.00	-2,166.70
Bake Sale	14.00	250.00	-236.00
T-shirts, Sweatshirts	260.50	1,033.00	-772.50
Total Fund Raising Expenses	<u>3,107.80</u>	<u>6,283.00</u>	<u>-3,175.20</u>
Furniture & Fixtures	0.00	0.00	0.00
Insurance			
Commercial Package	2,841.00	2,800.00	41.00
ERISA bond	100.00		
Lead insurance	10,420.00	10,000.00	420.00
Workmen's Compensation Insuranc	5,337.00	16,500.00	-11,163.00
Total Insurance	<u>18,698.00</u>	<u>29,300.00</u>	<u>-10,602.00</u>
Late Care Coverage	30.00		
Licenses and permits	0.00	50.00	-50.00
Office Supplies	2,331.92	5,500.00	-3,168.08
PAYROLL			
Merit Bonuses	0.00	0.00	0.00
Payroll Tax Expense	27,900.09	0.00	27,900.09
Total Earnings	345,422.92	0.00	345,422.92
PAYROLL - Other	0.00	940,000.00	-940,000.00
Total PAYROLL	<u>373,323.01</u>	<u>940,000.00</u>	<u>-566,676.99</u>
Postage and Delivery	49.00	300.00	-251.00
Printing and Reproduction	0.00	500.00	-500.00
Professional Fees			
Accountant	750.00	750.00	0.00
Retirement Acct Admin	275.00	1,800.00	-1,525.00
Total Professional Fees	<u>1,025.00</u>	<u>2,550.00</u>	<u>-1,525.00</u>
Programs and Events	12,450.97	18,000.00	-5,549.03
Rent			
Rent - camp	0.00	6,000.00	-6,000.00
Rent - Child Care Center	46,480.00	111,600.00	-65,120.00
Rent - First Day School Room	5,833.35	14,000.00	-8,166.65
Rent - storage	335.00	900.00	-565.00
Total Rent	<u>52,648.35</u>	<u>132,500.00</u>	<u>-79,851.65</u>
Repairs and Maintenance	430.83	2,000.00	-1,569.17
Staff Development	2,540.35	6,000.00	-3,459.65
Telephone/Fax	934.63	2,500.00	-1,565.37
Total Expense	<u>553,637.03</u>	<u>1,375,848.00</u>	<u>-822,210.97</u>

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	<u>Sep '17 - Jan 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Net Ordinary Income	-10,371.38	-14,556.50	4,185.12
Net Income	<u>-10,371.38</u>	<u>-14,556.50</u>	<u>4,185.12</u>

FRIENDS CHILD CARE CENTER

Profit & Loss Budget vs. Actual

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	<u>% of Budget</u>
Ordinary Income/Expense	
Income	
Contributions Received	
Fob - replacement charge	
Fundraising	
Anniversary 40th	
ANNUAL APPEAL	2.5%
AUCTION	0.0%
Bake Sale	26.15%
PHOTO COMMISSIONS	102.14%
SWEAT SHIRTS - T-shirts	33.0%
Total Fundraising	11.6%
Interest/Dividend Income	75.69%
Program Fees	
Camp Tuition	18.18%
Late Pick-Up charges	
NSF fees	
Title XX tuition	38.87%
Tuition	40.48%
Total Program Fees	40.18%
United Way Designation	0.0%
Wait-List fees	42.88%
Total Income	39.91%
Gross Profit	39.91%
Expense	
Advertising	0.0%
auto expense	24.0%
Bank Service Charges	60.24%
Board Retreat, fees and expense	53.89%
Classroom supplies	24.84%
Computer	
software	
technical support	
Computer - Other	0.0%
Total Computer	97.53%
data processing (Paychex, Inc.)	42.1%
Dues and Subscriptions	28.25%
Employee Benefits	
dental coverage	36.17%
Disability Insurance	38.43%
Employer 401(k) contribution	37.85%
Health Insurance	38.44%
Life Insurance	36.85%
Total Employee Benefits	38.27%

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	<u>% of Budget</u>
Field Trips	29.77%
Food and Paper costs	
groceries, paper goods, snacks	39.84%
pizza	14.75%
water	37.65%
Total Food and Paper costs	<u>34.0%</u>
Fund Raising Expenses	
Auction	56.67%
Bake Sale	5.6%
T-shirts, Sweatshirts	25.22%
Total Fund Raising Expenses	<u>49.46%</u>
Furniture & Fixtures	0.0%
Insurance	
Commercial Package	101.46%
ERISA bond	
Lead insurance	104.2%
Workmen's Compensation Insuranc	32.35%
Total Insurance	<u>63.82%</u>
Late Care Coverage	
Licenses and permits	0.0%
Office Supplies	42.4%
PAYROLL	
Merit Bonuses	0.0%
Payroll Tax Expense	100.0%
Total Earnings	100.0%
PAYROLL - Other	0.0%
Total PAYROLL	<u>39.72%</u>
Postage and Delivery	16.33%
Printing and Reproduction	0.0%
Professional Fees	
Accountant	100.0%
Retirement Acct Admin	15.28%
Total Professional Fees	<u>40.2%</u>
Programs and Events	69.17%
Rent	
Rent - camp	0.0%
Rent - Child Care Center	41.65%
Rent - First Day School Room	41.67%
Rent - storage	37.22%
Total Rent	<u>39.74%</u>
Repairs and Maintenance	21.54%
Staff Development	42.34%
Telephone/Fax	37.39%
Total Expense	<u>40.24%</u>

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	<u>% of Budget</u>
Net Ordinary Income	71.25%
Net Income	<u>71.25%</u>