

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

	<u>Sep - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
Fob - replacement charge	93.00		
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	0.00	2,000.00	-2,000.00
PHOTO COMMISSIONS	0.00	287.50	-287.50
SWEAT SHIRTS - T-shirts	14.00	1,100.00	-1,086.00
Total Fundraising	<u>619.00</u>	<u>15,387.50</u>	<u>-14,768.50</u>
Interest/Dividend Income	195.87	500.00	-304.13
Program Fees			
Camp Tuition	2,181.17	12,000.00	-9,818.83
Late Pick-Up charges	30.00		
NSF fees	40.00		
Title XX tuition	15,106.55	95,000.00	-79,893.45
Tuition	184,508.00	1,235,104.00	-1,050,596.00
Total Program Fees	<u>201,865.72</u>	<u>1,342,104.00</u>	<u>-1,140,238.28</u>
United Way Designation	0.00	0.00	0.00
Wait-List fees	755.00	3,300.00	-2,545.00
Total Income	<u>203,528.59</u>	<u>1,361,291.50</u>	<u>-1,157,762.91</u>
Gross Profit	203,528.59	1,361,291.50	-1,157,762.91
Expense			
Advertising	0.00	500.00	-500.00
auto expense	45.00	500.00	-455.00
Bank Service Charges	48.85	150.00	-101.15
Board Retreat, fees and expense	350.27	650.00	-299.73
Classroom supplies	500.55	10,200.00	-9,699.45
Computer			
software	175.29		
technical support	50.00		
Computer - Other	0.00	1,000.00	-1,000.00
Total Computer	<u>225.29</u>	<u>1,000.00</u>	<u>-774.71</u>
data processing (Paychex, Inc.)	1,168.97	7,000.00	-5,831.03
Dues and Subscriptions	0.00	400.00	-400.00
Employee Benefits			
dental coverage	862.08	5,810.00	-4,947.92
Disability Insurance	407.32	2,650.00	-2,242.68
Employer 401(k) contribution	2,910.84	21,000.00	-18,089.16
Health Insurance	22,966.08	147,000.00	-124,033.92
Life Insurance	416.14	2,755.00	-2,338.86
Total Employee Benefits	<u>27,562.46</u>	<u>179,215.00</u>	<u>-151,652.54</u>
Field Trips	171.50	2,550.00	-2,378.50

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	<u>Sep - Oct 17</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Food and Paper costs			
groceries, paper goods, snacks	2,977.49	20,000.00	-17,022.51
pizza	763.50	6,400.00	-5,636.50
water	282.52	1,800.00	-1,517.48
Total Food and Paper costs	<u>4,023.51</u>	<u>28,200.00</u>	<u>-24,176.49</u>
Fund Raising Expenses			
Auction	0.00	5,000.00	-5,000.00
Bake Sale	0.00	250.00	-250.00
T-shirts, Sweatshirts	0.00	1,033.00	-1,033.00
Total Fund Raising Expenses	<u>0.00</u>	<u>6,283.00</u>	<u>-6,283.00</u>
Furniture & Fixtures	0.00	0.00	0.00
Insurance			
Commercial Package	0.00	2,800.00	-2,800.00
Lead insurance	3,500.00	10,000.00	-6,500.00
Workmen's Compensation Insuranc	2,903.25	16,500.00	-13,596.75
Total Insurance	<u>6,403.25</u>	<u>29,300.00</u>	<u>-22,896.75</u>
Late Care Coverage	30.00		
Licenses and permits	0.00	50.00	-50.00
Office Supplies	929.75	5,500.00	-4,570.25
PAYROLL			
Merit Bonuses	0.00	0.00	0.00
Payroll Tax Expense	9,625.78	0.00	9,625.78
Total Earnings	127,416.06	0.00	127,416.06
PAYROLL - Other	0.00	940,000.00	-940,000.00
Total PAYROLL	<u>137,041.84</u>	<u>940,000.00</u>	<u>-802,958.16</u>
Postage and Delivery	0.00	300.00	-300.00
Printing and Reproduction	0.00	500.00	-500.00
Professional Fees			
Accountant	0.00	750.00	-750.00
Retirement Acct Admin	150.00	1,800.00	-1,650.00
Total Professional Fees	<u>150.00</u>	<u>2,550.00</u>	<u>-2,400.00</u>
Programs and Events	8,507.50	18,000.00	-9,492.50
Rent			
Rent - camp	0.00	6,000.00	-6,000.00
Rent - Child Care Center	18,592.00	111,600.00	-93,008.00
Rent - First Day School Room	2,333.34	14,000.00	-11,666.66
Rent - storage	134.00	900.00	-766.00
Total Rent	<u>21,059.34</u>	<u>132,500.00</u>	<u>-111,440.66</u>
Repairs and Maintenance	152.23	2,000.00	-1,847.77
Staff Development	-115.40	6,000.00	-6,115.40
Telephone/Fax	370.00	2,500.00	-2,130.00
Total Expense	<u>208,624.91</u>	<u>1,375,848.00</u>	<u>-1,167,223.09</u>
Net Ordinary Income	<u>-5,096.32</u>	<u>-14,556.50</u>	<u>9,460.18</u>
Net Income	<u><u>-5,096.32</u></u>	<u><u>-14,556.50</u></u>	<u><u>9,460.18</u></u>

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	% of Budget
Ordinary Income/Expense	
Income	
Fob - replacement charge	
Fundraising	
Anniversary 40th	
ANNUAL APPEAL	2.5%
AUCTION	0.0%
Bake Sale	0.0%
PHOTO COMMISSIONS	0.0%
SWEAT SHIRTS - T-shirts	1.27%
Total Fundraising	4.02%
Interest/Dividend Income	39.17%
Program Fees	
Camp Tuition	18.18%
Late Pick-Up charges	
NSF fees	
Title XX tuition	15.9%
Tuition	14.94%
Total Program Fees	15.04%
United Way Designation	0.0%
Wait-List fees	22.88%
Total Income	14.95%
Gross Profit	14.95%
Expense	
Advertising	0.0%
auto expense	9.0%
Bank Service Charges	32.57%
Board Retreat, fees and expense	53.89%
Classroom supplies	4.91%
Computer	
software	
technical support	
Computer - Other	0.0%
Total Computer	22.53%
data processing (Paychex, Inc.)	16.7%
Dues and Subscriptions	0.0%
Employee Benefits	
dental coverage	14.84%
Disability Insurance	15.37%
Employer 401(k) contribution	13.86%
Health Insurance	15.62%
Life Insurance	15.11%
Total Employee Benefits	15.38%
Field Trips	6.73%

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Food and Paper costs	
groceries, paper goods, snacks	14.89%
pizza	11.93%
water	15.7%
Total Food and Paper costs	<u>14.27%</u>
Fund Raising Expenses	
Auction	0.0%
Bake Sale	0.0%
T-shirts, Sweatshirts	0.0%
Total Fund Raising Expenses	<u>0.0%</u>
Furniture & Fixtures	0.0%
Insurance	
Commercial Package	0.0%
Lead insurance	35.0%
Workmen's Compensation Insuranc	17.6%
Total Insurance	<u>21.85%</u>
Late Care Coverage	
Licenses and permits	0.0%
Office Supplies	16.91%
PAYROLL	
Merit Bonuses	0.0%
Payroll Tax Expense	100.0%
Total Earnings	100.0%
PAYROLL - Other	0.0%
Total PAYROLL	<u>14.58%</u>
Postage and Delivery	0.0%
Printing and Reproduction	0.0%
Professional Fees	
Accountant	0.0%
Retirement Acct Admin	8.33%
Total Professional Fees	<u>5.88%</u>
Programs and Events	47.26%
Rent	
Rent - camp	0.0%
Rent - Child Care Center	16.66%
Rent - First Day School Room	16.67%
Rent - storage	14.89%
Total Rent	<u>15.89%</u>
Repairs and Maintenance	7.61%
Staff Development	-1.92%
Telephone/Fax	14.8%
Total Expense	<u><u>15.16%</u></u>
Net Ordinary Income	<u>35.01%</u>
Net Income	<u><u>35.01%</u></u>