

**FRIENDS CHILD CARE CENTER**  
**Profit & Loss Budget vs. Actual**  
September 2017 through February 2018

	<u>Sep '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Contributions Received	411.18		
Fob - replacement charge	43.00		
<b>Fundraising</b>			
Anniversary 40th	547.08		
ANNUAL APPEAL	25.00	1,000.00	-975.00
AUCTION	0.00	11,000.00	-11,000.00
Bake Sale	932.00	2,000.00	-1,068.00
PHOTO COMMISSIONS	293.66	287.50	6.16
SWEAT SHIRTS - T-shirts	377.00	1,100.00	-723.00
<b>Total Fundraising</b>	<u>2,174.74</u>	<u>15,387.50</u>	<u>-13,212.76</u>
Interest/Dividend Income	389.86	500.00	-110.14
<b>Program Fees</b>			
Camp Tuition	2,181.17	12,000.00	-9,818.83
Late Pick-Up charges	110.00		
NSF fees	80.00		
Title XX tuition	44,257.95	95,000.00	-50,742.05
Tuition	614,450.50	1,235,104.00	-620,653.50
<b>Total Program Fees</b>	<u>661,079.62</u>	<u>1,342,104.00</u>	<u>-681,024.38</u>
United Way Designation	158.43	0.00	158.43
Wait-List fees	1,525.00	3,300.00	-1,775.00
<b>Total Income</b>	<u>665,781.83</u>	<u>1,361,291.50</u>	<u>-695,509.67</u>
<b>Gross Profit</b>	665,781.83	1,361,291.50	-695,509.67
<b>Expense</b>			
Advertising	35.17	500.00	-464.83
auto expense	150.00	500.00	-350.00
Bank Service Charges	114.36	150.00	-35.64
Board Retreat, fees and expense	350.27	650.00	-299.73
Classroom supplies	2,764.26	10,200.00	-7,435.74
<b>Computer</b>			
software	297.36		
technical support	800.00		
Computer - Other	0.00	1,000.00	-1,000.00
<b>Total Computer</b>	<u>1,097.36</u>	<u>1,000.00</u>	<u>97.36</u>
data processing (Paychex, Inc.)	3,782.50	7,000.00	-3,217.50
Dues and Subscriptions	113.00	400.00	-287.00
<b>Employee Benefits</b>			
dental coverage	2,505.42	5,810.00	-3,304.58
Disability Insurance	1,221.96	2,650.00	-1,428.04
Employer 401(k) contribution	9,394.73	21,000.00	-11,605.27
Health Insurance	67,536.72	147,000.00	-79,463.28
Life Insurance	1,210.89	2,755.00	-1,544.11
<b>Total Employee Benefits</b>	<u>81,869.72</u>	<u>179,215.00</u>	<u>-97,345.28</u>

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	<u>Sep '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Field Trips	204.00	2,550.00	-2,346.00
<b>Food and Paper costs</b>			
groceries, paper goods, snacks	9,419.77	20,000.00	-10,580.23
pizza	1,085.88	6,400.00	-5,314.12
water	970.88	1,800.00	-829.12
<b>Total Food and Paper costs</b>	<u>11,476.53</u>	<u>28,200.00</u>	<u>-16,723.47</u>
<b>Fund Raising Expenses</b>			
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
Fund Raising Expenses - Other	17.08		
<b>Total Fund Raising Expenses</b>	<u>3,124.88</u>	<u>6,283.00</u>	<u>-3,158.12</u>
<b>Furniture &amp; Fixtures</b>	0.00	0.00	0.00
<b>Insurance</b>			
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
<b>Total Insurance</b>	<u>18,698.00</u>	<u>29,300.00</u>	<u>-10,602.00</u>
<b>Late Care Coverage</b>	110.00		
<b>Licenses and permits</b>	0.00	50.00	-50.00
<b>Office Supplies</b>	3,224.63	5,500.00	-2,275.37
<b>PAYROLL</b>			
Merit Bonuses	0.00	0.00	0.00
Payroll Tax Expense	34,433.57	0.00	34,433.57
Total Earnings	406,218.97	0.00	406,218.97
PAYROLL - Other	0.00	940,000.00	-940,000.00
<b>Total PAYROLL</b>	<u>440,652.54</u>	<u>940,000.00</u>	<u>-499,347.46</u>
<b>Postage and Delivery</b>	49.00	300.00	-251.00
<b>Printing and Reproduction</b>	0.00	500.00	-500.00
<b>Professional Fees</b>			
Accountant	750.00	750.00	0.00
Retirement Acct Admin	475.00	1,800.00	-1,325.00
Professional Fees - Other	192.50		
<b>Total Professional Fees</b>	<u>1,417.50</u>	<u>2,550.00</u>	<u>-1,132.50</u>
<b>Programs and Events</b>	13,112.70	18,000.00	-4,887.30
<b>Rent</b>			
Rent - camp	0.00	6,000.00	-6,000.00
Rent - Child Care Center	55,776.00	111,600.00	-55,824.00
Rent - First Day School Room	7,000.02	14,000.00	-6,999.98
Rent - storage	402.00	900.00	-498.00
<b>Total Rent</b>	<u>63,178.02</u>	<u>132,500.00</u>	<u>-69,321.98</u>
<b>Repairs and Maintenance</b>	811.67	2,000.00	-1,188.33
<b>Staff Development</b>	2,540.35	6,000.00	-3,459.65

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	<u>Sep '17 - Feb 18</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Telephone/Fax	1,119.63	2,500.00	-1,380.37
Total Expense	649,996.09	1,375,848.00	-725,851.91
Net Ordinary Income	15,785.74	-14,556.50	30,342.24
Net Income	<u>15,785.74</u>	<u>-14,556.50</u>	<u>30,342.24</u>

**FRIENDS CHILD CARE CENTER**  
**Profit & Loss Budget vs. Actual**  
September 2017 through February 2018

	<b>% of Budget</b>
<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	46.6%
PHOTO COMMISSIONS	102.14%
SWEAT SHIRTS - T-shirts	34.27%
<b>Total Fundraising</b>	14.13%
Interest/Dividend Income	77.97%
<b>Program Fees</b>	
Camp Tuition	18.18%
Late Pick-Up charges	
NSF fees	
Title XX tuition	46.59%
Tuition	49.75%
<b>Total Program Fees</b>	49.26%
United Way Designation	100.0%
Wait-List fees	46.21%
<b>Total Income</b>	48.91%
<b>Gross Profit</b>	48.91%
<b>Expense</b>	
Advertising	7.03%
auto expense	30.0%
Bank Service Charges	76.24%
Board Retreat, fees and expense	53.89%
Classroom supplies	27.1%
<b>Computer</b>	
software	
technical support	
Computer - Other	0.0%
<b>Total Computer</b>	109.74%
data processing (Paychex, Inc.)	54.04%
Dues and Subscriptions	28.25%
<b>Employee Benefits</b>	
dental coverage	43.12%
Disability Insurance	46.11%
Employer 401(k) contribution	44.74%
Health Insurance	45.94%
Life Insurance	43.95%
<b>Total Employee Benefits</b>	45.68%

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	<u>% of Budget</u>
Field Trips	8.0%
<b>Food and Paper costs</b>	
groceries, paper goods, snacks	47.1%
pizza	16.97%
water	53.94%
<b>Total Food and Paper costs</b>	<u>40.7%</u>
<b>Fund Raising Expenses</b>	
Auction	56.67%
Bake Sale	5.6%
T-shirts, Sweatshirts	25.22%
Fund Raising Expenses - Other	
<b>Total Fund Raising Expenses</b>	<u>49.74%</u>
Furniture & Fixtures	0.0%
<b>Insurance</b>	
Commercial Package	101.46%
ERISA bond	
Lead insurance	104.2%
Workmen's Compensation Insuranc	32.35%
<b>Total Insurance</b>	<u>63.82%</u>
Late Care Coverage	
Licenses and permits	0.0%
Office Supplies	58.63%
<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>46.88%</u>
Postage and Delivery	16.33%
Printing and Reproduction	0.0%
<b>Professional Fees</b>	
Accountant	100.0%
Retirement Acct Admin	26.39%
Professional Fees - Other	
<b>Total Professional Fees</b>	<u>55.59%</u>
Programs and Events	72.85%
<b>Rent</b>	
Rent - camp	0.0%
Rent - Child Care Center	49.98%
Rent - First Day School Room	50.0%
Rent - storage	44.67%
<b>Total Rent</b>	<u>47.68%</u>
Repairs and Maintenance	40.58%
Staff Development	42.34%

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	<u>% of Budget</u>
Telephone/Fax	44.79%
Total Expense	47.24%
Net Ordinary Income	-108.45%
Net Income	<u><u>-108.45%</u></u>