

FIRST BAPTIST CHURCH WDM PROPOSED 2021 BUDGET

Account Number	Description Center	2020 Budget Center	2021 Budget Center	Increase or Decrease	Percent Inc/Dec
CCC Revenue					
200-41101	Tuition	\$663,714.00	\$639,489.00	-\$24,225.00	-3.65%
200-41102	Registration Fee	\$4,900.00	\$4,750.00	-\$150.00	-3.06%
200-42201	Food Reimbursement	\$25,000.00	\$25,000.00	\$0.00	0.00%
*200-32630	Estate Fund	\$0.00	\$0.00	\$0.00	0.00%
200-41201	QS <small>based on qualification & availability</small>	\$21,000.00	\$12,000.00	-\$9,000.00	0.00%
	TOTAL	\$714,614.00	\$681,239.00	-\$33,375.00	-4.67%
Mother's Morning Out Revenue					
300-41101	Tuition	\$67,545.00	\$51,390.00	-\$16,155.00	-23.92%
300-41102	Registration Fee	\$2,150.00	\$1,650.00	-\$500.00	-23.26%
300-42201	Food Reimbursement	\$0.00	\$0.00	\$0.00	0.00%
	TOTAL	\$69,695.00	\$53,040.00	-\$16,655.00	-23.90%
	Total WDM Revenue	\$784,309.00	\$734,279.00	-\$50,030.00	-6.38%
CCC EXPENSES					
Dept. 100 WDM Administration					
200-51212	Chef's Salary	\$13,024.96	\$13,151.01	\$126.05	0.97%
200-51213	Kitchen Labor	\$7,147.01	\$7,216.55	\$69.54	0.97%
200-51302	FICA	\$1,250.66	\$1,262.79	\$12.13	0.97%
200-51303	Medicare	\$292.49	\$295.33	\$2.84	0.97%
200-51304	Hospital/Life Insurance	\$0.00	\$0.00	\$0.00	0.00%
200-51305	Retirement Expenses	\$0.00	\$0.00	\$0.00	0.00%
200-	Workman's Comp	\$3,500.00	\$3,500.00	\$0.00	0.00%
	TOTAL	25,215.13	25,425.68	\$210.55	0.84%
Dept. 200 CCC Salaries and Benefits					
200-51211	Teachers	\$384,377.37	\$378,829.15	-\$5,548.22	-1.44%
200-51211	Director	\$42,890.85	\$44,176.29	\$1,285.44	3.00%
200-51211	Administrative Assistant	\$27,165.63	\$27,979.74	\$814.11	3.00%
200-51215	Substitutes	\$10,000.00	\$0.00	-\$10,000.00	0.00%
200-51301	Overtime	\$0.00	\$0.00	\$0.00	0.00%
200-51302	FICA	\$28,174.90	\$27,961.08	-\$213.82	-0.76%
200-51303	Medicare	\$6,589.29	\$6,539.29	-\$50.01	-0.76%
200-51304	Hospital/Life Insurance	\$104,388.00	\$143,734.56	\$39,346.56	37.69%
200-51305	Retirement Expenses	\$10,125.00	\$9,153.00	-\$972.00	-9.60%
200-53107	Education Bonus	\$2,400.00	\$2,700.00	\$300.00	12.50%
200-53107	Longevity Bonus	\$300.00	\$250.00	-\$50.00	-16.67%
200-51306	Special Event Expenses	\$5,851.86	\$5,851.86	\$0.00	0.00%
	TOTAL	622,262.90	647,174.97	\$24,912.07	4.00%
Dept. 200 CCC Program Expenses					
200-52203	Food Expense	\$35,000.00	\$35,000.00	\$0.00	0.00%
200-52204	Resource Material	\$600.00	\$600.00	\$0.00	0.00%
200-52205	Teacher Supplies	\$8,335.99	\$8,335.99	\$0.00	0.00%
200-52206	Teacher Development	\$1,400.00	\$1,400.00	\$0.00	0.00%
	TOTAL	\$45,335.99	\$45,335.99	\$0.00	0.00%

Parent Orientation, 2 Teacher Workdays,
Bibles, Teacher Appreciation, Graduation,
Feast

Dept. 200 CCC Operating Expenses

200-53112	Misc. Office Expense	\$2,500.00	\$2,500.00	\$0.00	0.00%
200-53141	Misc. Supplies	\$3,500.00	\$3,500.00	\$0.00	0.00%
200-53153	Dues/Periodicals	\$500.00	\$500.00	\$0.00	0.00%
200-53162	Advertising/Promotions	\$1,400.00	\$1,400.00	\$0.00	0.00%
200-53164	Computer Expense	\$1,500.00	\$1,500.00	\$0.00	0.00%
200-53172	Telephone Expense	\$1,300.00	\$1,300.00	\$0.00	0.00%
200-53184	Transportation	\$500.00	\$500.00	\$0.00	0.00%
200-53187	Insurance	\$500.00	\$500.00	\$0.00	0.00%
200-53188	Auditing	\$0.00	\$0.00	\$0.00	0.00%
200-53211	Repairs & Maintenance	\$4,419.93	\$4,419.93	\$0.00	0.00%
200-53221	Furniture & Equipment	\$500.00	\$500.00	\$0.00	0.00%
200-53222	Playground Equipment	\$332.10	\$332.10	\$0.00	0.00%
TOTAL		\$16,952.03	\$16,952.03	\$0.00	0.00%

Account MMO EXPENSES**Dept. 300 MMO Salaries and Benefits**

300-51211	Teachers	\$44,931.26	\$29,036.49	-\$15,894.77	-35.38%
300-51211	Coordinator	\$15,326.01	\$15,636.60	\$310.59	2.03%
300-51215	Substitutes	\$0.00	\$0.00	\$0.00	0.00%
300-51301	Overtime	\$0.00	\$0.00	\$0.00	0.00%
300-51302	FICA	\$3,735.95	\$2,769.73	-\$966.22	-25.86%
300-51303	Medicare	\$873.73	\$647.76	-\$225.97	-25.86%
300-51304	Hospital/Life Insurance	\$7,776.00	\$10,031.04	\$2,255.04	29.00%
300-51305	Retirement Expenses	\$0.00	\$0.00	\$0.00	0.00%
300-51306	Special Event Expenses	\$0.00	\$0.00	\$0.00	0.00%
TOTAL		\$72,642.96	\$58,121.62	-\$14,521.33	-19.99%

Dept. 300 MMO Program Expenses

300-52203	Food Expense	\$0.00	\$0.00	\$0.00	0.00%
300-52204	Resource Material	\$100.00	\$100.00	\$0.00	0.00%
300-52205	Teacher Supplies	\$400.00	\$400.00	\$0.00	0.00%
300-52206	Teacher Development	\$100.00	\$100.00	\$0.00	0.00%
TOTAL		\$600.00	\$600.00	\$0.00	0.00%

Dept. 300 MMO Operating Expenses

300-53112	Misc. Office Expense	\$375.00	\$375.00	\$0.00	0.00%
300-53141	Misc. Supplies	\$100.00	\$100.00	\$0.00	0.00%
300-53153	Dues/Periodicals	\$50.00	\$50.00	\$0.00	0.00%
300-53162	Advertising/Promotions	\$250.00	\$250.00	\$0.00	0.00%
300-53164	Computer Expense	\$50.00	\$50.00	\$0.00	0.00%
300-53172	Telephone Expense	\$0.00	\$0.00	\$0.00	0.00%
300-53184	Transportation	\$75.00	\$75.00	\$0.00	0.00%
300-53187	Insurance	\$0.00	\$0.00	\$0.00	0.00%
300-53188	Auditing	\$0.00	\$0.00	\$0.00	0.00%
300-53211	Repairs & Maintenance	\$200.00	\$200.00	\$0.00	0.00%
300-53221	Furniture & Equipment	\$100.00	\$100.00	\$0.00	0.00%
300-53222	Playground Equipment	\$100.00	\$100.00	\$0.00	0.00%
TOTAL		\$1,300.00	\$1,300.00	\$0.00	0.00%

Total WDM Revenue	\$784,309.00	\$734,279.00	-\$50,030.00	-6.38%
Total WDM Expenses	\$784,309.00	\$794,910.29	\$10,601.29	1.35%
Revenue over Expenses	\$0.00	-\$60,631.29		

Transfer to ETA				
Revenue over Expenses	\$0.00	-\$60,631.29		