

Willard Community Center Inc

Financial Statements

October 31, 2018

**Willard Community Center**  
**Balance Sheet Prev Year Comparison**  
 As of October 31, 2018

	Oct 31, 18	Oct 31, 17	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10-1104 · Cash - Main Checking - Westgate	29,124.86	24,091.60	5,033.26	20.9%
10-1105 · Money Market - West Gate Bank	503.91	502.14	1.77	0.4%
10-1106 · Fund Raising - West Gate	0.00	448.20	-448.20	-100.0%
10-1108 · Petty Cash	250.00	250.00	0.00	0.0%
10-1109 · Cash Bingo - Union Bank	3,190.09	1,910.09	1,280.00	67.0%
10-1110 · Capital Campaign Funds	86,097.48	502,692.30	-416,594.82	-82.9%
10-1151 · Certificate of Deposit-Other	29,570.80	29,298.10	272.70	0.9%
<b>Total Checking/Savings</b>	<b>148,737.14</b>	<b>559,192.43</b>	<b>-410,455.29</b>	<b>-73.4%</b>
<b>Accounts Receivable</b>				
151200 · Accounts Receivable	41,047.63	55,511.58	-14,463.95	-26.1%
151220 · A/R - CLC Grant	7,145.71	7,204.43	-58.72	-0.8%
<b>Total Accounts Receivable</b>	<b>48,193.34</b>	<b>62,716.01</b>	<b>-14,522.67</b>	<b>-23.2%</b>
<b>Other Current Assets</b>				
12000 · Undeposited Funds	4,882.00	7,740.92	-2,858.92	-36.9%
151215 · Accounts Receivable - Region V	0.00	15.18	-15.18	-100.0%
151250 · Pledges Recbl - Capital Campaign	288,512.09	627,925.00	-339,412.91	-54.1%
165000 · Clearing Account	58.16	0.00	58.16	100.0%
166000 · Escrow Account	23,082.39	23,000.00	82.39	0.4%
<b>Total Other Current Assets</b>	<b>316,534.64</b>	<b>658,681.10</b>	<b>-342,146.46</b>	<b>-51.9%</b>
<b>Total Current Assets</b>	<b>513,465.12</b>	<b>1,280,589.54</b>	<b>-767,124.42</b>	<b>-59.9%</b>
<b>Fixed Assets</b>				
181000 · Building	375,518.49	375,518.49	0.00	0.0%
182000 · Furniture and Equipment	76,390.49	76,390.49	0.00	0.0%
185000 · Accumulated Depreciation	-156,155.93	-146,633.73	-9,522.20	-6.5%
190000 · Construction-in-Progress	1,127,527.57	0.00	1,127,527.57	100.0%
<b>Total Fixed Assets</b>	<b>1,423,280.62</b>	<b>305,275.25</b>	<b>1,118,005.37</b>	<b>366.2%</b>
<b>TOTAL ASSETS</b>	<b>1,936,745.74</b>	<b>1,585,864.79</b>	<b>350,880.95</b>	<b>22.1%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	3,567.19	12,133.85	-8,566.66	-70.6%
220000 · U. W. Payable	-141.00	-146.00	5.00	3.4%
255000 · Net payroll current	1,694.67	2,350.89	-656.22	-27.9%
<b>Total Accounts Payable</b>	<b>5,120.86</b>	<b>14,338.74</b>	<b>-9,217.88</b>	<b>-64.3%</b>
<b>Other Current Liabilities</b>				
230000 · Line of Credit at Westgate	65,703.32	97,514.97	-31,811.65	-32.6%
235000 · Line of Credit-Capital C. Acct.	612,515.50	0.00	612,515.50	100.0%
250000 · Payroll Tax Payable	1,683.32	1,194.51	488.81	40.9%
251500 · Accrued Wages	6,490.00	4,882.56	1,607.44	32.9%
252600 · Accrued Employee Insurance	256.79	256.79	0.00	0.0%
260000 · Deferred Income	32,886.41	29,338.68	3,547.73	12.1%
269999 · Def. Rev. Contributions Pledged	63,612.09	0.00	63,612.09	100.0%
<b>Total Other Current Liabilities</b>	<b>783,147.43</b>	<b>133,187.51</b>	<b>649,959.92</b>	<b>488.0%</b>
<b>Total Current Liabilities</b>	<b>788,268.29</b>	<b>147,526.25</b>	<b>640,742.04</b>	<b>434.3%</b>
<b>Total Liabilities</b>	<b>788,268.29</b>	<b>147,526.25</b>	<b>640,742.04</b>	<b>434.3%</b>

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Accrual Basis

**Willard Community Center**  
**Balance Sheet Prev Year Comparison**  
**As of October 31, 2018**

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	<u>Oct 31, 18</u>	<u>Oct 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
315000 · Temp. Restricted Net Assets	858,709.00	1,383,534.00	-524,825.00	-37.9%
320000 · Unrestricted Net Assets	1,407,200.73	265,780.02	1,141,420.71	429.5%
Net Income	-1,117,432.28	-210,975.48	-906,456.80	-429.7%
Total Equity	<u>1,148,477.45</u>	<u>1,438,338.54</u>	<u>-289,861.09</u>	<u>-20.2%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,936,745.74</u></b>	<b><u>1,585,864.79</u></b>	<b><u>350,880.95</u></b>	<b><u>22.1%</u></b>

**Willard Community Center**  
**Profit & Loss Prev Year Comparison**  
**January through October 2018**

	Jan - Oct 18	Jan - Oct 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
434000 · Contributions Received	4,801.27	1,880.00	2,921.27	155.4%
434300 · Fundraising Income				
434301 · Contra Fundraising	-6,888.14	-6,471.66	-416.48	-6.4%
434300 · Fundraising Income - Other	20,229.83	15,735.00	4,494.83	28.6%
<b>Total 434300 · Fundraising Income</b>	<b>13,341.69</b>	<b>9,263.34</b>	<b>4,078.35</b>	<b>44.0%</b>
434700 · United Way Contribution	22,843.78	16,192.61	6,651.17	41.1%
435700 · CLC Grant Contributions	28,552.14	28,717.27	-165.13	-0.6%
436200 · Program Service Fees				
436210 · Childcare Program Service Fees				
436211 · 1A-Preschool Program Fees	13,456.00	35,115.88	-21,659.88	-61.7%
436212 · 1B-Pre-K Program Fees	80,662.00	74,569.33	6,092.67	8.2%
436210 · Childcare Program Service Fees - Other	1,367.50	1,020.00	347.50	34.1%
<b>Total 436210 · Childcare Program Service Fees</b>	<b>95,485.50</b>	<b>110,705.21</b>	<b>-15,219.71</b>	<b>-13.8%</b>
436220 · School Age Program Service Fees				
436221 · 2A-Roper Program Fees	199,292.31	201,213.94	-1,921.63	-1.0%
436222 · 2B-Summer Care Program Fees	66,084.30	66,029.86	54.44	0.1%
436220 · School Age Program Service Fees - Other	15,931.45	11,974.00	3,957.45	33.1%
<b>Total 436220 · School Age Program Service Fees</b>	<b>281,308.06</b>	<b>279,217.80</b>	<b>2,090.26</b>	<b>0.8%</b>
436223 · 6-Lakeview CLC Program Fees	0.00	0.00	0.00	0.0%
436230 · Teen Program Service Fees				
436231 · 3A-Teen School Year Program Fee	0.00	5,708.79	-5,708.79	-100.0%
436232 · 3B-Teen Summer Care Program Fee	15,714.13	26,688.84	-10,974.71	-41.1%
436230 · Teen Program Service Fees - Other	2,200.00	2,860.00	-660.00	-23.1%
<b>Total 436230 · Teen Program Service Fees</b>	<b>17,914.13</b>	<b>35,257.63</b>	<b>-17,343.50</b>	<b>-49.2%</b>
436240 · Adult Program Service Fees				
436241 · 4A-Bingo Program Fees	1,233.00	1,328.00	-95.00	-7.2%
<b>Total 436240 · Adult Program Service Fees</b>	<b>1,233.00</b>	<b>1,328.00</b>	<b>-95.00</b>	<b>-7.2%</b>
436260 · Lakeview Program Service Fees				
436261 · 6A -Lakevw CLC Program Serv Fee	44,774.14	36,434.13	8,340.01	22.9%
436260 · Lakeview Program Service Fees - Other	1,971.40	620.00	1,351.40	218.0%
<b>Total 436260 · Lakeview Program Service Fees</b>	<b>46,745.54</b>	<b>37,054.13</b>	<b>9,691.41</b>	<b>26.2%</b>
436200 · Program Service Fees - Other	0.00	0.00	0.00	0.0%
<b>Total 436200 · Program Service Fees</b>	<b>442,686.23</b>	<b>463,562.77</b>	<b>-20,876.54</b>	<b>-4.5%</b>
436400 · Field Trip Account	0.00	0.00	0.00	0.0%
436500 · Investment Income	331.49	130.62	200.87	153.8%
436700 · Building Rental Income	1,163.00	1,860.00	-697.00	-37.5%
436900 · Miscellenous Revenue	4,789.36	6,360.43	-1,571.07	-24.7%
439999 · CC Contributions Received	138,422.08	631,741.02	-493,318.94	-78.1%
445600 · Private Grants	29,690.60	45,000.00	-15,309.40	-34.0%
<b>Total Income</b>	<b>686,621.64</b>	<b>1,204,708.06</b>	<b>-518,086.42</b>	<b>-43.0%</b>
<b>Gross Profit</b>	<b>686,621.64</b>	<b>1,204,708.06</b>	<b>-518,086.42</b>	<b>-43.0%</b>

**Willard Community Center**  
**Profit & Loss Prev Year Comparison**  
**January through October 2018**

	Jan - Oct 18	Jan - Oct 17	\$ Change	% Change
<b>Expense</b>				
537000 · Salaries	418,371.36	392,775.84	25,595.52	6.5%
537100 · Employee Benefits	29,064.23	20,104.37	8,959.86	44.6%
537200 · Payroll Taxes	35,019.61	32,535.62	2,483.99	7.6%
537300 · Rent - LPS	8,964.00	12,765.03	-3,801.03	-29.8%
537400 · Building Maintenance	2,198.65	1,250.88	947.77	75.8%
537450 · Building Maintenance-Non Budget	0.00	225.00	-225.00	-100.0%
537500 · Bank Fees	4,070.01	3,621.03	448.98	12.4%
537800 · Employee Appreciation	90.56	52.89	37.67	71.2%
537900 · Utilities	8,991.95	7,698.47	1,293.48	16.8%
538000 · Professional Fees	10,666.97	12,433.17	-1,766.20	-14.2%
538100 · Supplies	26,694.88	20,968.61	5,726.27	27.3%
538200 · Telephone	2,684.00	2,534.10	149.90	5.9%
538300 · Postage	1,409.19	893.52	515.67	57.7%
538400 · Building Rental Costs	0.00	425.00	-425.00	-100.0%
538500 · Equipment	358.21	197.48	160.73	81.4%
538600 · Printing and Publications	347.40	161.26	186.14	115.4%
538700 · Travel / Auto Expense	237.62	-18.84	256.46	1,361.3%
538800 · Conferences and Training	1,674.00	1,673.35	0.65	0.0%
538900 · Security	959.00	614.80	344.20	56.0%
539000 · Membership Dues	1,080.21	863.56	216.65	25.1%
539050 · Field Trip Expense	1,058.14	59.25	998.89	1,685.9%
539200 · Insurance	17,702.08	18,512.95	-810.87	-4.4%
539225 · Insurance-Workers Compensation	6,514.00	5,525.00	989.00	17.9%
539300 · Custodial	11,562.65	7,112.55	4,450.10	62.6%
539500 · Depreciation	8,000.00	8,000.00	0.00	0.0%
550000 · Charitable Contributions Exp	0.00	300.00	-300.00	-100.0%
568000 · CLC Professional Services	5,108.00	7,315.00	-2,207.00	-30.2%
568500 · Permits and Licenses	841.00	339.00	502.00	148.1%
568600 · HVAC Expense	0.00	2,380.89	-2,380.89	-100.0%
568700 · Van Gas/Other	648.69	1,613.50	-964.81	-59.8%
568725 · Van Maintenance	383.08	2,510.12	-2,127.04	-84.7%
568750 · Van Rental	4,021.35	3,672.26	349.09	9.5%
570000 · Work Study Cost	0.00	1,255.86	-1,255.86	-100.0%
610000 · Swim Passes Expense	3,031.25	3,947.50	-916.25	-23.2%
615000 · Staff Uniforms Expense	243.89	1,002.03	-758.14	-75.7%
628400 · Equip Rental and Maintenance	286.70	32.16	254.54	791.5%
628500 · Copier Lease Expense	1,297.70	0.00	1,297.70	100.0%
628600 · Copier Maintenance Expense	557.10	0.00	557.10	100.0%
698000 · Uncategorized Expenses	223.29	0.00	223.29	100.0%
699998 · A/R Cleanup	0.00	0.00	0.00	0.0%
699999 · Write Offs	249.25	916.00	-666.75	-72.8%
700000 · Renovation/Construction Costs	1,072,884.20	648,159.81	424,724.39	65.5%
711000 · Architect Fees	0.00	120,527.50	-120,527.50	-100.0%
711500 · Permits for Renovation	2,962.81	13,885.48	-10,922.67	-78.7%
712000 · Mechanical Engineer Costs	2,626.09	9,300.00	-6,673.91	-71.8%
712500 · Storage Costs	425.00	166.62	258.38	155.1%
713000 · Temporary Space	1,416.70	1,849.32	-432.62	-23.4%
713500 · Furniture and Appliances	39,466.78	0.00	39,466.78	100.0%
714000 · Technical Costs	7,763.64	2,500.00	5,263.64	210.6%
714500 · Security System Costs	600.74	0.00	600.74	100.0%
715000 · Construction Manager Fees	24,750.75	34,873.26	-10,122.51	-29.0%
715500 · Filing Fees - Construction	0.00	512.90	-512.90	-100.0%
716000 · Electricity - While Construction	1,969.63	896.39	1,073.24	119.7%
716500 · Gas - While Construction	2,582.19	157.10	2,425.09	1,543.7%
716700 · Other Utilities - While Constr	3,724.02	2,398.23	1,325.79	55.3%
717000 · Misc. Other Exp. - Construction	545.17	3,283.62	-2,738.45	-83.4%
717250 · Parking Lot Related Expenses	7,744.75	0.00	7,744.75	100.0%
717500 · Temporary Relocation Costs	735.25	904.10	-168.85	-18.7%
718000 · Interest & Exp-Capital LOC	17,308.34	0.00	17,308.34	100.0%

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Accrual Basis

**Willard Community Center**  
**Profit & Loss Prev Year Comparison**  
**January through October 2018**

	<u>Jan - Oct 18</u>	<u>Jan - Oct 17</u>	<u>\$ Change</u>	<u>% Change</u>
718500 · HVAC Interest Expense	1,640.00	0.00	1,640.00	100.0%
720000 · Promotional Expense	297.84	0.00	297.84	100.0%
<b>Total Expense</b>	<u>1,804,053.92</u>	<u>1,415,683.54</u>	<u>388,370.38</u>	<u>27.4%</u>
<b>Net Ordinary Income</b>	<u>-1,117,432.28</u>	<u>-210,975.48</u>	<u>-906,456.80</u>	<u>-429.7%</u>
<b>Net Income</b>	<u><u>-1,117,432.28</u></u>	<u><u>-210,975.48</u></u>	<u><u>-906,456.80</u></u>	<u><u>-429.7%</u></u>

## **Supplementary Information**

**Willard Community Center**  
**Profit & Loss Budget vs. Actual**  
 January through October 2018

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	4,801.27			
434300 · Fundraising Income				
434301 · Contra Fundraising	-6,888.14			
434300 · Fundraising Income - Other	20,229.83	8,333.34	11,896.49	242.8%
<b>Total 434300 · Fundraising Income</b>	<b>13,341.69</b>	<b>8,333.34</b>	<b>5,008.35</b>	<b>160.1%</b>
434700 · United Way Contribution	22,843.78	22,500.00	343.78	101.5%
435700 · CLC Grant Contributions	28,552.14	20,833.34	7,718.80	137.1%
436200 · Program Service Fees				
436210 · Childcare Program Service Fees				
436211 · 1A-Preschool Program Fees	13,456.00			
436212 · 1B-Pre-K Program Fees	80,662.00			
436210 · Childcare Program Service Fees - Other	1,367.50			
<b>Total 436210 · Childcare Program Service Fees</b>	<b>95,485.50</b>			
436220 · School Age Program Service Fees				
436221 · 2A-Roper Program Fees	199,292.31			
436222 · 2B-Summer Care Program Fees	66,084.30			
436220 · School Age Program Service Fees - Other	15,931.45			
<b>Total 436220 · School Age Program Service Fees</b>	<b>281,308.06</b>			
436230 · Teen Program Service Fees				
436232 · 3B-Teen Summer Care Program Fee	15,714.13			
436230 · Teen Program Service Fees - Other	2,200.00			
<b>Total 436230 · Teen Program Service Fees</b>	<b>17,914.13</b>			
436240 · Adult Program Service Fees				
436241 · 4A-Bingo Program Fees	1,233.00			
<b>Total 436240 · Adult Program Service Fees</b>	<b>1,233.00</b>			
436260 · Lakeview Program Service Fees				
436261 · 6A -Lakevw CLC Program Serv Fee	44,774.14			
436260 · Lakeview Program Service Fees - Other	1,971.40			
<b>Total 436260 · Lakeview Program Service Fees</b>	<b>46,745.54</b>			
436200 · Program Service Fees - Other	0.00	556,115.00	-556,115.00	0.0%
<b>Total 436200 · Program Service Fees</b>	<b>442,686.23</b>	<b>556,115.00</b>	<b>-113,428.77</b>	<b>79.6%</b>
436500 · Investment Income	331.49			
436700 · Building Rental Income	1,163.00	2,083.34	-920.34	55.8%
436900 · Miscellaneous Revenue	4,789.36			
439999 · CC Contributions Received	138,422.08			
445200 · Federal Grants	0.00	62,500.00	-62,500.00	0.0%
445600 · Private Grants	29,690.60			
<b>Total Income</b>	<b>686,621.64</b>	<b>672,365.02</b>	<b>14,256.62</b>	<b>102.1%</b>
<b>Gross Profit</b>	<b>686,621.64</b>	<b>672,365.02</b>	<b>14,256.62</b>	<b>102.1%</b>
<b>Expense</b>				
537000 · Salaries	418,371.36	479,201.68	-60,830.32	87.3%
537100 · Employee Benefits	29,064.23	33,333.32	-4,269.09	87.2%
537200 · Payroll Taxes	35,019.61	36,659.18	-1,639.57	95.5%
537300 · Rent - LPS	8,964.00	9,166.68	-202.68	97.8%
537400 · Building Maintenance	2,198.65	416.68	1,781.97	527.7%
537500 · Bank Fees	4,070.01			
537800 · Employee Appreciation	90.56	1,250.00	-1,159.44	7.2%
537900 · Utilities	8,991.95	13,916.68	-4,924.73	64.6%
538000 · Professional Fees	10,666.97	7,583.32	3,083.65	140.7%
538100 · Supplies	26,694.88	20,833.32	5,861.56	128.1%
538200 · Telephone	2,684.00	4,620.82	-1,936.82	58.1%
538300 · Postage	1,409.19	750.00	659.19	187.9%
538400 · Building Rental Costs	0.00	1,166.68	-1,166.68	0.0%
538500 · Equipment	358.21	833.32	-475.11	43.0%
538600 · Printing and Publications	347.40	250.00	97.40	139.0%
538700 · Travel / Auto Expense	237.62	291.68	-54.06	81.5%
538800 · Conferences and Training	1,874.00	1,583.32	90.68	105.7%
538900 · Security	959.00	691.68	267.32	138.6%
539000 · Membership Dues	1,080.21	458.32	621.89	235.7%
539050 · Field Trip Expense	1,058.14			
539200 · Insurance	17,702.08	19,916.68	-2,214.60	88.9%



**Willard Community Center**  
**Profit & Loss Budget vs. Actual**  
 January through October 2018

11/21/18

Accrual Basis

	Jan - Oct 18	Budget	\$ Over Budget	% of Budget
539225 · Insurance-Workers Compensation	6,514.00	10,441.68	-3,927.68	62.4%
539300 · Custodial	11,562.65	8,333.32	3,229.33	138.8%
539500 · Depreciation	8,000.00			
568000 · CLC Professional Services	5,108.00	7,700.00	-2,592.00	66.3%
568500 · Permits and Licenses	841.00			
568600 · HVAC Expense	0.00			
568700 · Van Gas/Other	648.69			
568725 · Van Maintenance	383.08	3,583.32	-3,200.24	10.7%
568750 · Van Rental	4,021.35	3,083.32	938.03	130.4%
610000 · Swim Passes Expense	3,031.25	3,333.32	-302.07	90.9%
615000 · Staff Uniforms Expense	243.89	83.32	160.57	292.7%
621000 · Contract Services	0.00	833.32	-833.32	0.0%
628400 · Equip Rental and Maintenance	286.70	1,512.50	-1,225.80	19.0%
628500 · Copier Lease Expense	1,297.70			
628600 · Copier Maintenance Expense	557.10			
698000 · Uncategorized Expenses	223.29	416.68	-193.39	53.6%
699998 · A/R Cleanup	0.00			
699999 · Write Offs	249.25			
700000 · Renovation/Construction Costs	1,072,884.20			
711500 · Permits for Renovation	2,962.81			
712000 · Mechanical Engineer Costs	2,626.09			
712500 · Storage Costs	425.00			
713000 · Temporary Space	1,416.70			
713500 · Furniture and Appliances	39,466.78			
714000 · Technical Costs	7,763.64			
714500 · Security System Costs	600.74			
715000 · Construction Manager Fees	24,750.75			
716000 · Electricy - While Construction	1,969.63			
716500 · Gas - While Construction	2,582.19			
716700 · Other Utilities - While Constr	3,724.02			
717000 · Misc. Other Exp. - Construction	545.17			
717250 · Parking Lot Related Expenses	7,744.75			
717500 · Temporary Relocation Costs	735.25			
718000 · Interest & Exp-Capital LOC	17,308.34			
718500 · HVAC Interest Expense	1,640.00			
720000 · Promotional Expense	297.84			
<b>Total Expense</b>	<b>1,804,053.92</b>	<b>672,244.14</b>	<b>1,131,809.78</b>	<b>268.4%</b>
<b>Net Ordinary Income</b>	<b>-1,117,432.28</b>	<b>120.88</b>	<b>-1,117,553.16</b>	<b>-924,414.5%</b>
<b>Net Income</b>	<b>-1,117,432.28</b>	<b>120.88</b>	<b>-1,117,553.16</b>	<b>-924,414.5%</b>

**Willard Community Center**  
**Profit & Loss Budget vs. Actual**  
**October 2018**

	Oct 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	600.00			
434300 · Fundraising Income				
434301 · Contra Fundraising	-981.31			
434300 · Fundraising Income - Other	12,653.00	833.33	11,819.67	1,518.4%
<b>Total 434300 · Fundraising Income</b>	11,671.69	833.33	10,838.36	1,400.6%
434700 · United Way Contribution	3,570.66	2,250.00	1,320.66	158.7%
435700 · CLC Grant Contributions	3,600.00	2,083.33	1,516.67	172.8%
436200 · Program Service Fees				
436210 · Childcare Program Service Fees				
436211 · 1A-Preschool Program Fees	6,973.00			
436212 · 1B-Pre-K Program Fees	7,431.25			
436210 · Childcare Program Service Fees - Other	60.00			
<b>Total 436210 · Childcare Program Service Fees</b>	14,464.25			
436220 · School Age Program Service Fees				
436221 · 2A-Roper Program Fees	27,814.33			
436220 · School Age Program Service Fees - Other	-25.00			
<b>Total 436220 · School Age Program Service Fees</b>	27,789.33			
436230 · Teen Program Service Fees	-50.00			
436260 · Lakeview Program Service Fees				
436261 · 6A -Lakevw CLC Program Serv Fee	7,202.18			
436260 · Lakeview Program Service Fees - Other	90.00			
<b>Total 436260 · Lakeview Program Service Fees</b>	7,292.18			
436200 · Program Service Fees - Other	0.00	55,611.50	-55,611.50	0.0%
<b>Total 436200 · Program Service Fees</b>	49,495.76	55,611.50	-6,115.74	89.0%
436500 · Investment Income	5.29			
436700 · Building Rental Income	312.00	208.33	103.67	149.8%
436900 · Miscellenous Revenue	4,057.76			
439999 · CC Contributions Received	50,000.00			
445200 · Federal Grants	0.00	6,250.00	-6,250.00	0.0%
<b>Total Income</b>	123,313.16	67,236.49	56,076.67	183.4%
<b>Gross Profit</b>	123,313.16	67,236.49	56,076.67	183.4%
<b>Expense</b>				
537000 · Salaries	44,221.97	47,920.16	-3,698.19	92.3%
537100 · Employee Benefits	3,070.81	3,333.34	-262.53	92.1%
537200 · Payroll Taxes	3,623.66	3,665.91	-42.23	98.8%
537300 · Rent - LPS	0.00	916.66	-916.66	0.0%
537400 · Building Maintenance	1,228.05	41.66	1,186.39	2,947.8%
537500 · Bank Fees	479.30			
537800 · Employee Appreciation	0.00	125.00	-125.00	0.0%
537900 · Utilities	1,372.60	1,391.66	-19.06	98.6%
538000 · Professional Fees	619.97	758.34	-138.37	81.8%
538100 · Supplies	3,002.56	2,083.34	919.22	144.1%
538200 · Telephone	173.79	462.09	-288.30	37.6%
538300 · Postage	40.00	75.00	-35.00	53.3%
538400 · Building Rental Costs	0.00	116.66	-116.66	0.0%
538500 · Equipment	0.00	83.34	-83.34	0.0%
538600 · Printing and Publications	0.00	25.00	-25.00	0.0%
538700 · Travel / Auto Expense	0.00	29.16	-29.16	0.0%
538800 · Conferences and Training	0.00	158.34	-158.34	0.0%
538900 · Security	114.92	69.16	45.76	166.2%
539000 · Membership Dues	188.46	45.84	142.62	411.1%
539200 · Insurance	1,690.93	1,991.66	-300.73	84.9%
539225 · Insurance-Workers Compensation	1,916.00	1,044.16	871.84	183.5%
539300 · Custodial	3,754.18	833.34	2,920.84	450.5%
539500 · Depreciation	800.00			
568000 · CLC Professional Services	441.00	770.00	-329.00	57.3%
568500 · Permits and Licenses	39.00			
568725 · Van Maintenance	0.00	358.34	-358.34	0.0%
568750 · Van Rental	0.00	308.34	-308.34	0.0%
610000 · Swim Passes Expense	0.00	333.34	-333.34	0.0%
615000 · Staff Uniforms Expense	0.00	8.34	-8.34	0.0%
621000 · Contract Services	0.00	83.34	-83.34	0.0%
628400 · Equip Rental and Maintenance	0.00	151.25	-151.25	0.0%
628500 · Copier Lease Expense	225.22			

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Accrual Basis

**Willard Community Center**  
**Profit & Loss Budget vs. Actual**  
**October 2018**

	Oct 18	Budget	\$ Over Budget	% of Budget
698000 · Uncategorized Expenses	0.00	41.66	-41.66	0.0%
700000 · Renovation/Construction Costs	15,503.74			
711500 · Permits for Renovation	-0.01			
715000 · Construction Manager Fees	0.01			
717250 · Parking Lot Related Expenses	3,798.75			
718000 · Interest & Exp-Capital LOC	2,424.54			
718500 · HVAC Interest Expense	137.88			
<b>Total Expense</b>	<b>88,867.35</b>	<b>67,224.43</b>	<b>21,642.92</b>	<b>132.2%</b>
<b>Net Ordinary Income</b>	<b>34,445.81</b>	<b>12.06</b>	<b>34,433.75</b>	<b>285,620.3%</b>
<b>Net Income</b>	<b>34,445.81</b>	<b>12.06</b>	<b>34,433.75</b>	<b>285,620.3%</b>

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	1A-GA - Grant, ... (1A -Preschool)	1A -Preschool - O... (1A -Preschool)	Total 1A -Presch... (1 - Child Care)	1B -Pre-K (1 - Child Care)
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	0.00	222.77	222.77	200.00
434300 · Fundraising Income				
434301 · Contra Fundraising	0.00	-6,888.14	-6,888.14	0.00
434300 · Fundraising Income - Other	0.00	20,005.00	20,005.00	0.00
<b>Total 434300 · Fundraising Income</b>	<b>0.00</b>	<b>13,116.86</b>	<b>13,116.86</b>	<b>0.00</b>
434700 · United Way Contribution	0.00	2,325.92	2,325.92	2,325.92
436200 · Program Service Fees				
436210 · Childcare Program Service Fees				
436211 · 1A-Preschool Program Fees	6,325.00	7,131.00	13,456.00	0.00
436212 · 1B-Pre-K Program Fees	0.00	0.00	0.00	80,662.00
436210 · Childcare Program Service Fees - Other	0.00	0.00	0.00	0.00
<b>Total 436210 · Childcare Program Service Fees</b>	<b>6,325.00</b>	<b>7,131.00</b>	<b>13,456.00</b>	<b>80,662.00</b>
<b>Total 436200 · Program Service Fees</b>	<b>6,325.00</b>	<b>7,131.00</b>	<b>13,456.00</b>	<b>80,662.00</b>
445600 · Private Grants	19,690.60	0.00	19,690.60	0.00
<b>Total Income</b>	<b>26,015.60</b>	<b>22,796.55</b>	<b>48,812.15</b>	<b>83,187.92</b>
<b>Gross Profit</b>	<b>26,015.60</b>	<b>22,796.55</b>	<b>48,812.15</b>	<b>83,187.92</b>
<b>Expense</b>				
537000 · Salaries	0.00	21,947.05	21,947.05	82,443.33
537100 · Employee Benefits	0.00	3.15	3.15	3.15
537200 · Payroll Taxes	0.00	1,809.75	1,809.75	6,915.43
537800 · Employee Appreciation	0.00	0.00	0.00	12.25
537900 · Utilities	0.00	0.00	0.00	2,295.45
538000 · Professional Fees	0.00	95.04	95.04	157.03
538100 · Supplies	5,495.02	1,688.72	7,183.74	3,681.68
538200 · Telephone	0.00	0.00	0.00	510.21
538500 · Equipment	107.22	0.00	107.22	0.00
538600 · Printing and Publications	0.00	64.35	64.35	64.35
538800 · Conferences and Training	0.00	0.00	0.00	315.00
539050 · Field Trip Expense	0.00	0.00	0.00	186.41
539300 · Custodial	0.00	0.00	0.00	240.76
568500 · Permits and Licenses	0.00	25.00	25.00	105.00
628400 · Equip Rental and Maintenance	0.00	0.00	0.00	48.80
<b>Total Expense</b>	<b>5,602.24</b>	<b>25,633.06</b>	<b>31,235.30</b>	<b>96,958.85</b>
<b>Net Ordinary Income</b>	<b>20,413.36</b>	<b>-2,836.51</b>	<b>17,576.85</b>	<b>-13,770.93</b>
<b>Net Income</b>	<b>20,413.36</b>	<b>-2,836.51</b>	<b>17,576.85</b>	<b>-13,770.93</b>

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	1C -Child Care N...	1D -Child Care S...	Total 1 - Child Care	TOTAL
	(1 - Child Care)	(1 - Child Care)		
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	0.00	0.00	422.77	422.77
434300 · Fundraising Income				
434301 · Contra Fundraising	0.00	0.00	-6,888.14	-6,888.14
434300 · Fundraising Income - Other	0.00	0.00	20,005.00	20,005.00
<b>Total 434300 · Fundraising Income</b>	<b>0.00</b>	<b>0.00</b>	<b>13,116.86</b>	<b>13,116.86</b>
434700 · United Way Contribution	0.00	0.00	4,651.84	4,651.84
436200 · Program Service Fees				
436210 · Childcare Program Service Fees				
436211 · 1A-Preschool Program Fees	0.00	0.00	13,456.00	13,456.00
436212 · 1B-Pre-K Program Fees	0.00	0.00	80,662.00	80,662.00
436210 · Childcare Program Service Fees - Other	360.00	1,007.50	1,367.50	1,367.50
<b>Total 436210 · Childcare Program Service Fees</b>	<b>360.00</b>	<b>1,007.50</b>	<b>95,485.50</b>	<b>95,485.50</b>
<b>Total 436200 · Program Service Fees</b>	<b>360.00</b>	<b>1,007.50</b>	<b>95,485.50</b>	<b>95,485.50</b>
445600 · Private Grants	0.00	0.00	19,690.60	19,690.60
<b>Total Income</b>	<b>360.00</b>	<b>1,007.50</b>	<b>133,367.57</b>	<b>133,367.57</b>
<b>Gross Profit</b>	<b>360.00</b>	<b>1,007.50</b>	<b>133,367.57</b>	<b>133,367.57</b>
<b>Expense</b>				
537000 · Salaries	0.00	0.00	104,390.38	104,390.38
537100 · Employee Benefits	0.00	0.00	6.30	6.30
537200 · Payroll Taxes	0.00	0.00	8,725.18	8,725.18
537800 · Employee Appreciation	0.00	0.00	12.25	12.25
537900 · Utilities	0.00	0.00	2,295.45	2,295.45
538000 · Professional Fees	0.00	0.00	252.07	252.07
538100 · Supplies	0.00	0.00	10,865.42	10,865.42
538200 · Telephone	0.00	0.00	510.21	510.21
538500 · Equipment	0.00	0.00	107.22	107.22
538600 · Printing and Publications	0.00	0.00	128.70	128.70
538800 · Conferences and Training	0.00	0.00	315.00	315.00
539050 · Field Trip Expense	0.00	0.00	166.41	166.41
539300 · Custodial	0.00	0.00	240.76	240.76
568500 · Permits and Licenses	0.00	0.00	130.00	130.00
628400 · Equip Rental and Maintenance	0.00	0.00	48.80	48.80
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>128,194.15</b>	<b>128,194.15</b>
<b>Net Ordinary Income</b>	<b>360.00</b>	<b>1,007.50</b>	<b>5,173.42</b>	<b>5,173.42</b>
<b>Net Income</b>	<b>360.00</b>	<b>1,007.50</b>	<b>5,173.42</b>	<b>5,173.42</b>

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	2A -Roper (2 - School Age P...	2B -School Age S... (2 - School Age P...	2D -SchoolAge N... (2 - School Age P...	2E -School Age N... (2 - School Age P...
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	200.00	328.50	0.00	0.00
434300 · Fundraising Income	0.00	224.83	0.00	0.00
<b>436200 · Program Service Fees</b>				
436220 · School Age Program Service Fees				
436221 · 2A-Roper Program Fees	199,292.31	0.00	0.00	0.00
436222 · 2B-Summer Care Program Fees	0.00	65,552.30	0.00	0.00
436220 · School Age Program Service Fees - Other	0.00	0.00	4,928.95	840.00
<b>Total 436220 · School Age Program Service Fees</b>	<b>199,292.31</b>	<b>65,552.30</b>	<b>4,928.95</b>	<b>840.00</b>
<b>Total 436200 · Program Service Fees</b>	<b>199,292.31</b>	<b>65,552.30</b>	<b>4,928.95</b>	<b>840.00</b>
<b>Total Income</b>	<b>199,492.31</b>	<b>66,105.63</b>	<b>4,928.95</b>	<b>840.00</b>
<b>Gross Profit</b>	<b>199,492.31</b>	<b>66,105.63</b>	<b>4,928.95</b>	<b>840.00</b>
<b>Expense</b>				
537000 · Salaries	74,959.47	43,082.48	11,698.94	0.00
537100 · Employee Benefits	-51.36	0.00	0.00	0.00
537200 · Payroll Taxes	6,529.72	3,801.54	1,012.47	0.00
537300 · Rent - LPS	8,964.00	0.00	0.00	0.00
537800 · Employee Appreciation	23.61	0.00	0.00	0.00
538000 · Professional Fees	457.41	31.00	0.00	0.00
538100 · Supplies	5,728.60	2,530.28	455.67	0.00
538200 · Telephone	466.79	43.43	0.00	0.00
538600 · Printing and Publications	25.74	0.00	0.00	0.00
538700 · Travel / Auto Expense	58.20	138.35	0.00	0.00
538800 · Conferences and Training	400.00	55.00	0.00	0.00
539050 · Field Trip Expense	0.00	633.79	0.00	0.00
568500 · Permits and Licenses	50.00	25.00	0.00	0.00
610000 · Swim Passes Expense	0.00	2,219.00	0.00	0.00
628400 · Equip Rental and Maintenance	0.00	0.00	150.15	0.00
<b>Total Expense</b>	<b>97,612.18</b>	<b>52,559.87</b>	<b>13,317.23</b>	<b>0.00</b>
<b>Net Ordinary Income</b>	<b>101,880.13</b>	<b>13,545.76</b>	<b>-8,388.28</b>	<b>840.00</b>
<b>Net Income</b>	<b>101,880.13</b>	<b>13,545.76</b>	<b>-8,388.28</b>	<b>840.00</b>

**Willard Community Center  
 Profit & Loss by Class  
 January through October 2018**

	2F - School Age S...	Total 2 - School ...	TOTAL
	(2 - School Age P...		
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
434000 · Contributions Received	0.00	528.50	528.50
434300 · Fundraising Income	0.00	224.83	224.83
<b>436200 · Program Service Fees</b>			
436220 · School Age Program Service Fees			
436221 · 2A-Roper Program Fees	0.00	199,292.31	199,292.31
436222 · 2B-Summer Care Program Fees	0.00	65,552.30	65,552.30
436220 · School Age Program Service Fees - Other	10,162.50	15,931.45	15,931.45
<b>Total 436220 · School Age Program Service Fees</b>	<b>10,162.50</b>	<b>280,776.06</b>	<b>280,776.06</b>
<b>Total 436200 · Program Service Fees</b>	<b>10,162.50</b>	<b>280,776.06</b>	<b>280,776.06</b>
<b>Total Income</b>	<b>10,162.50</b>	<b>281,529.39</b>	<b>281,529.39</b>
<b>Gross Profit</b>	<b>10,162.50</b>	<b>281,529.39</b>	<b>281,529.39</b>
<b>Expense</b>			
537000 · Salaries	0.00	129,740.89	129,740.89
537100 · Employee Benefits	0.00	-51.36	-51.36
537200 · Payroll Taxes	0.00	11,343.73	11,343.73
537300 · Rent - LPS	0.00	8,964.00	8,964.00
537800 · Employee Appreciation	0.00	23.61	23.61
538000 · Professional Fees	0.00	488.41	488.41
538100 · Supplies	0.00	8,714.55	8,714.55
538200 · Telephone	0.00	510.22	510.22
538600 · Printing and Publications	0.00	25.74	25.74
538700 · Travel / Auto Expense	0.00	196.55	196.55
538800 · Conferences and Training	0.00	455.00	455.00
539050 · Field Trip Expense	0.00	633.79	633.79
568500 · Permits and Licenses	0.00	75.00	75.00
610000 · Swim Passes Expense	0.00	2,219.00	2,219.00
628400 · Equip Rental and Maintenance	0.00	150.15	150.15
<b>Total Expense</b>	<b>0.00</b>	<b>163,489.28</b>	<b>163,489.28</b>
<b>Net Ordinary Income</b>	<b>10,162.50</b>	<b>118,040.11</b>	<b>118,040.11</b>
<b>Net Income</b>	<b>10,162.50</b>	<b>118,040.11</b>	<b>118,040.11</b>

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	3A -Teen School ... (3 - Teens)	3B - Teens Summ... (3 - Teens)	3E -Teen Summer ... (3 - Teens)	Total 3 - Teens	TOTAL
Ordinary Income/Expense					
Income					
434300 · Fundraising Income	0.00	0.00	0.00	0.00	0.00
436200 · Program Service Fees					
436230 · Teen Program Service Fees					
436232 · 3B-Teen Summer Care Program Fee	0.00	15,714.13	0.00	15,714.13	15,714.13
436230 · Teen Program Service Fees - Other	0.00	0.00	2,200.00	2,200.00	2,200.00
Total 436230 · Teen Program Service Fees	0.00	15,714.13	2,200.00	17,914.13	17,914.13
Total 436200 · Program Service Fees	0.00	15,714.13	2,200.00	17,914.13	17,914.13
Total Income	0.00	15,714.13	2,200.00	17,914.13	17,914.13
Gross Profit	0.00	15,714.13	2,200.00	17,914.13	17,914.13
Expense					
537000 · Salaries	8,179.06	12,635.68	0.00	20,814.74	20,814.74
537200 · Payroll Taxes	647.94	1,061.50	0.00	1,709.44	1,709.44
538000 · Professional Fees	3.00	0.00	0.00	3.00	3.00
538100 · Supplies	0.00	746.25	0.00	746.25	746.25
539050 · Field Trip Expense	0.00	257.94	0.00	257.94	257.94
610000 · Swim Passes Expense	0.00	812.25	0.00	812.25	812.25
Total Expense	8,830.00	15,513.62	0.00	24,343.62	24,343.62
Net Ordinary Income	-8,830.00	200.51	2,200.00	-6,429.49	-6,429.49
Net Income	-8,830.00	200.51	2,200.00	-6,429.49	-6,429.49



**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	4A - Bingo (4 - Adults)	Total 4 - Adults	TOTAL
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
434000 · Contributions Received	255.00	255.00	255.00
436200 · Program Service Fees			
436240 · Adult Program Service Fees			
436241 · 4A-Bingo Program Fees	1,233.00	1,233.00	1,233.00
<b>Total 436240 · Adult Program Service Fees</b>	<b>1,233.00</b>	<b>1,233.00</b>	<b>1,233.00</b>
<b>Total 436200 · Program Service Fees</b>	<b>1,233.00</b>	<b>1,233.00</b>	<b>1,233.00</b>
<b>Total Income</b>	<b>1,488.00</b>	<b>1,488.00</b>	<b>1,488.00</b>
<b>Gross Profit</b>	<b>1,488.00</b>	<b>1,488.00</b>	<b>1,488.00</b>
<b>Expense</b>			
537000 · Salaries	8,059.53	8,059.53	8,059.53
537200 · Payroll Taxes	665.45	665.45	665.45
538100 · Supplies	154.19	154.19	154.19
568500 · Permits and Licenses	95.00	95.00	95.00
698000 · Uncategorized Expenses	4.32	4.32	4.32
<b>Total Expense</b>	<b>8,978.49</b>	<b>8,978.49</b>	<b>8,978.49</b>
<b>Net Ordinary Income</b>	<b>-7,490.49</b>	<b>-7,490.49</b>	<b>-7,490.49</b>
<b>Net Income</b>	<b>-7,490.49</b>	<b>-7,490.49</b>	<b>-7,490.49</b>

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	5A -Administrati...	5B -Building Su...	Total 5- Adminis...	TOTAL
	(5- Administrati...	(5- Administrati...		
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
434000 · Contributions Received	3,595.00	0.00	3,595.00	3,595.00
436500 · Investment Income	331.49	0.00	331.49	331.49
436700 · Building Rental Income	0.00	1,163.00	1,163.00	1,163.00
436900 · Miscellenous Revenue	4,789.36	0.00	4,789.36	4,789.36
<b>Total Income</b>	<b>8,715.85</b>	<b>1,163.00</b>	<b>9,878.85</b>	<b>9,878.85</b>
<b>Gross Profit</b>	<b>8,715.85</b>	<b>1,163.00</b>	<b>9,878.85</b>	<b>9,878.85</b>
<b>Expense</b>				
537000 · Salaries	86,648.78	844.05	87,492.83	87,492.83
537100 · Employee Benefits	26,118.37	0.00	26,118.37	26,118.37
537200 · Payroll Taxes	5,936.80	74.79	6,011.59	6,011.59
537400 · Building Maintenance	0.00	2,198.65	2,198.65	2,198.65
537500 · Bank Fees	4,025.41	0.00	4,025.41	4,025.41
537800 · Employee Appreciation	41.90	0.00	41.90	41.90
537900 · Utilities	0.00	6,696.50	6,696.50	6,696.50
538000 · Professional Fees	9,740.95	0.00	9,740.95	9,740.95
538100 · Supplies	2,434.70	1,797.57	4,232.27	4,232.27
538200 · Telephone	0.00	1,153.37	1,153.37	1,153.37
538300 · Postage	1,409.19	0.00	1,409.19	1,409.19
538500 · Equipment	250.99	0.00	250.99	250.99
538600 · Printing and Publications	90.00	0.00	90.00	90.00
538700 · Travel / Auto Expense	41.07	0.00	41.07	41.07
538800 · Conferences and Training	684.00	0.00	684.00	684.00
538900 · Security	0.00	959.00	959.00	959.00
539000 · Membership Dues	970.21	0.00	970.21	970.21
539200 · Insurance	0.00	18,364.08	18,364.08	18,364.08
539225 · Insurance-Workers Compensation	6,514.00	0.00	6,514.00	6,514.00
539300 · Custodial	0.00	11,321.89	11,321.89	11,321.89
539500 · Depreciation	8,000.00	0.00	8,000.00	8,000.00
568500 · Permits and Licenses	377.00	0.00	377.00	377.00
568700 · Van Gas/Other	648.69	0.00	648.69	648.69
568725 · Van Maintenance	383.08	0.00	383.08	383.08
568750 · Van Rental	4,021.35	0.00	4,021.35	4,021.35
615000 · Staff Uniforms Expense	243.89	0.00	243.89	243.89
628400 · Equip Rental and Maintenance	87.75	0.00	87.75	87.75
628500 · Copier Lease Expense	1,297.70	0.00	1,297.70	1,297.70
628600 · Copier Maintenance Expense	557.10	0.00	557.10	557.10
698000 · Uncategorized Expenses	218.97	0.00	218.97	218.97
699999 · Write Offs	249.25	0.00	249.25	249.25
<b>Total Expense</b>	<b>160,991.15</b>	<b>43,409.90</b>	<b>204,401.05</b>	<b>204,401.05</b>
<b>Net Ordinary Income</b>	<b>-152,275.30</b>	<b>-42,246.90</b>	<b>-194,522.20</b>	<b>-194,522.20</b>
<b>Net Income</b>	<b>-152,275.30</b>	<b>-42,246.90</b>	<b>-194,522.20</b>	<b>-194,522.20</b>

## Willard Community Center

## Profit &amp; Loss by Class

January through October 2018

	6A -Lakeview CLC (6 - Lakeview)	6B -Lakeview Ne... (6 - Lakeview)	6C -Lakeview Non... (6 - Lakeview)	Total 6 - Lakeview	TOTAL
Ordinary Income/Expense					
Income					
434700 · United Way Contribution	18,191.94	0.00	0.00	18,191.94	18,191.94
435700 · CLC Grant Contributions	28,552.14	0.00	0.00	28,552.14	28,552.14
436200 · Program Service Fees					
436220 · School Age Program Service Fees					
436222 · 2B-Summer Care Program Fees	532.00	0.00	0.00	532.00	532.00
Total 436220 · School Age Program Service Fees	532.00	0.00	0.00	532.00	532.00
436260 · Lakeview Program Service Fees					
436261 · 6A -Lakevw CLC Program Serv Fee	44,774.14	0.00	0.00	44,774.14	44,774.14
436260 · Lakeview Program Service Fees - Other	0.00	690.00	1,281.40	1,971.40	1,971.40
Total 436260 · Lakeview Program Service Fees	44,774.14	690.00	1,281.40	46,745.54	46,745.54
Total 436200 · Program Service Fees	45,306.14	690.00	1,281.40	47,277.54	47,277.54
Total Income	92,050.22	690.00	1,281.40	94,021.62	94,021.62
Gross Profit	92,050.22	690.00	1,281.40	94,021.62	94,021.62
Expense					
537000 · Salaries	58,277.67	0.00	2,042.78	60,320.45	60,320.45
537100 · Employee Benefits	582.71	0.00	0.00	582.71	582.71
537200 · Payroll Taxes	4,907.14	0.00	180.99	5,088.13	5,088.13
537800 · Employee Appreciation	12.80	0.00	0.00	12.80	12.80
538000 · Professional Fees	182.54	0.00	0.00	182.54	182.54
538100 · Supplies	1,320.92	0.00	170.59	1,491.51	1,491.51
538200 · Telephone	510.20	0.00	0.00	510.20	510.20
538600 · Printing and Publications	25.74	0.00	0.00	25.74	25.74
538800 · Conferences and Training	220.00	0.00	0.00	220.00	220.00
539000 · Membership Dues	110.00	0.00	0.00	110.00	110.00
568000 · CLC Professional Services	5,108.00	0.00	0.00	5,108.00	5,108.00
568500 · Permits and Licenses	130.00	0.00	0.00	130.00	130.00
Total Expense	71,387.72	0.00	2,394.36	73,782.08	73,782.08
Net Ordinary Income	20,662.50	690.00	-1,112.96	20,239.54	20,239.54
Net Income	20,662.50	690.00	-1,112.96	20,239.54	20,239.54

**Willard Community Center**  
**Profit & Loss by Class**  
 January through October 2018

	9A - Expenses P... (99 - Renovation...	9B - Woods Char... (99 - Renovation...	9C - Cooper Fou... (99 - Renovation...	Total 99 - Renov...
Ordinary Income/Expense				
Expense				
537000 · Salaries	1,324.43	4,184.83	2,043.28	7,552.54
537100 · Employee Benefits	0.00	2,408.21	0.00	2,408.21
537200 · Payroll Taxes	106.79	1,318.13	51.17	1,476.09
537500 · Bank Fees	44.60	0.00	0.00	44.60
538100 · Supplies	490.69	0.00	0.00	490.69
538600 · Printing and Publications	77.22	0.00	0.00	77.22
539200 · Insurance	-662.00	0.00	0.00	-662.00
568500 · Permits and Licenses	34.00	0.00	0.00	34.00
568600 · HVAC Expense	0.00	0.00	0.00	0.00
712500 · Storage Costs	170.00	0.00	255.00	425.00
713000 · Temporary Space	402.03	0.00	1,014.67	1,416.70
714000 · Technical Costs	0.00	0.00	6,348.65	6,348.65
714500 · Security System Costs	0.00	220.00	0.00	220.00
716000 · Electricity - While Construction	327.82	1,641.81	0.00	1,969.63
716500 · Gas - While Construction	82.28	2,499.91	0.00	2,582.19
716700 · Other Utilities - While Constr	-53.15	2,396.85	0.00	2,343.70
717500 · Temporary Relocation Costs	0.00	0.00	425.00	425.00
718000 · Interest & Exp-Capital LOC	17,308.34	0.00	0.00	17,308.34
718500 · HVAC Interest Expense	1,640.00	0.00	0.00	1,640.00
<b>Total Expense</b>	<b>21,293.05</b>	<b>14,669.74</b>	<b>10,137.77</b>	<b>46,100.56</b>
<b>Net Ordinary Income</b>	<b>-21,293.05</b>	<b>-14,669.74</b>	<b>-10,137.77</b>	<b>-46,100.56</b>
<b>Net Income</b>	<b>-21,293.05</b>	<b>-14,669.74</b>	<b>-10,137.77</b>	<b>-46,100.56</b>