

Donelson Christian Academy
Profit & Loss Budget vs. Actual-Cons
June 2019 through May 2020

Ordinary Income/Expense	Budget
Income	
400100 · Tuition & Fees	
410000 · Annual Tuition	139,150.00
411000 · Monthly Tuition	7,572,861.00
411500 · ESL Fees	3,000.00
411600 · Host Family Fees	55,000.00
412000 · Test Fees	3,000.00
412500 · Late Fees	999.96
412510 · Other Fees	
412520 · NSF Check Charge	
412530 · Tuition Adjustment	
412532 · Tuition Refund	
420500 · Financial Aid	-800,000.04
421000 · Ministerial Discount	-57,343.56
421001 · Pre-School Ministerial Discount	0.00
430500 · Contract Cancellation Fees	
440500 · Extended Care Fees	225,000.00
441000 · Preschool Revenue	1,260,000.00
441500 · Summer Camp Revenue	290,000.00
400100 · Tuition & Fees - Other	
Total 400100 · Tuition & Fees	8,691,667.36
460000 · Auxillary Activities	
460600 · Cafeteria Revenue	345,000.00
460610 · Catering Revenue	14,000.04
460620 · Spirit Store Revenue	
Total 460000 · Auxillary Activities	359,000.04
490499 · Contributions	
490500 · Annual Fund-Undesignated	140,000.00
491000 · Donations-Designated	
Total 490499 · Contributions	140,000.00
491500 · Extracurricular Activities	
450500 · Arts Academy Revenue	
460500 · Athletic Income	30,000.00
Total 491500 · Extracurricular Activities	30,000.00
499500 · Other Income	
470500 · Interest Income	999.96
471500 · Rental Income-Housing	16,200.00
472500 · Miscellaneous Income	1,500.00
499500 · Other Income - Other	
Total 499500 · Other Income	18,699.96
499750 · Investment Income	
499755 · Dividends/Interest	
Total 499750 · Investment Income	
Total Income	9,239,367.36
Cost of Goods Sold	
510001 · CGS	
Total COGS	
Gross Profit	9,239,367.36
Expense	
610000 · Personnel Costs Rollup	
610500 · Employee Compensation	5,245,408.08
611000 · Employee Benefits	
611100 · Insurance	298,771.56
611200 · Tuition Benefit	507,326.28
611201 · Pre-School Tuition Benefit	250,269.96
611300 · Long-Term Care/Life Insurance	11,330.04
611500 · HSA ER Contribution	72,720.00
611600 · Worker's Compensation	23,222.76
611700 · Vacation Pay	

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	<u>Budget</u>
611800 · Sick Pay	
614000 · Employee Recruiting Expenses	999.96
Total 611000 · Employee Benefits	1,164,640.56
613000 · Employee Payroll Taxes	
613100 · FICA Expense	325,215.36
613200 · Medicare Tax Expense	76,058.28
Total 613000 · Employee Payroll Taxes	401,273.64
Total 610000 · Personnel Costs Rollup	6,811,322.28
620000 · Administrative & Supply Costs	
621000 · Office Supplies	9,572.52
621500 · Postage	6,802.32
622000 · Stationery/Forms	8,327.16
622500 · Copy Supplies & Maintenance	20,656.08
623000 · Dues & Subscriptions	24,958.68
623500 · PD-Conf, Conv, Mtgs	16,210.44
623600 · PD-Other	7,891.92
624000 · Mileage/Car expense	1,194.00
624500 · Miscellaneous Expense	5,827.80
625000 · Contracted Services	
625005 · Facts Discount Fee	
625010 · Facts Enrollment Fee	
625015 · Facts Online Application fee	
625020 · Facts online enrollment fee	
625025 · Facts returned payment fee	
625030 · Facts Implementation fee	
625000 · Contracted Services - Other	352,270.00
Total 625000 · Contracted Services	352,270.00
630100 · Teaching Supplies	110,091.24
630500 · Student Activities	11,620.08
631000 · Spiritual Activities	7,191.00
631500 · Yearbook Expense	20,001.00
632100 · Curriculum Expense	48,912.08
632500 · Guidance Expenses	1,500.00
632550 · Graduation Expenses	3,343.20
632600 · Clinic Expenses	999.96
633100 · Food Costs	216,000.00
633105 · Smallwares	500.04
633106 · Uniforms/Laundry	399.96
633107 · Food Service Supplies	2,982.60
640500 · Advertising/Marketing Expenses	35,100.84
641000 · Hospitality/Events	10,875.48
641500 · Promotions	9,024.00
641600 · Alumni	2,402.76
642000 · Decorations	1,044.96
642200 · Benevolence	665.04
642500 · Publications	9,091.08
643000 · Testing	15,127.80
643500 · Student Recruitment Expenses	8,096.24
644000 · Fund Raising Expenses	7,830.24
650100 · Bank Charges/Fees	5,253.48
651000 · Board of Trustees Expenses	2,375.04
651500 · Legal Expenses	4,845.00
652000 · Auditing Expenses	35,000.00
652500 · Insurance Expense	95,000.00
653000 · Rent Expense	18,216.00
665000 · Property Taxes	6,628.94
666000 · Security/Patrol Service	
671500 · Show Choir Expenses	5,500.00
671600 · Band Expenses	5,500.00
671700 · Drama Expenses	5,500.00

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	<u>Budget</u>
673000 · Baseball	5,000.00
673200 · Basketball	8,000.00
673400 · Bowling	1,000.00
673600 · Cheerleading	1,000.00
673800 · Cross Country Expense	1,100.00
674000 · Football	19,500.00
674200 · Golf	1,500.00
674400 · Soccer	5,000.00
674600 · Softball	5,000.00
674800 · Tennis	2,000.00
675000 · Track Expense	900.00
675200 · Volleyball	6,000.00
675400 · Wrestling Expense	1,000.00
675600 · Athletics-Other	11,800.00
675800 · Awards	1,250.00
676000 · First Aid	24,000.00
691000 · Annual Fund-Financial Aid	8,000.00
691500 · Annual Fund-Other Projects	41,700.00
692000 · Club Expense	
692400 · PTO Club Expense	
Total 692000 · Club Expense	
695500 · Bad Debt Expense	3,500.00
696010 · Ask Jack	
797999 · Contra-Expense Account	
Total 620000 · Administrative & Supply Costs	1,307,578.98
653500 · Debt Service Rollup	
653501 · Interest Expense	398,466.48
Total 653500 · Debt Service Rollup	398,466.48
654000 · Maintenance & Utilities Rollup	
654100 · Vehicle Maintenance	5,000.04
654500 · Grounds Maintenance	24,999.96
654510 · Rental Facility Maintenance	987.96
654520 · Facility Maintenance	77,499.96
655000 · Equipment Maintenance	15,996.00
662000 · Fuel	8,892.00
662100 · Transportation-Misc	2,958.00
663000 · Utility Expenses	
663100 · Gas	21,840.00
663300 · Electric	178,796.64
663500 · Phone	46,881.12
663700 · Cable TV	5,736.96
663900 · Trash Service	18,000.00
664100 · Water	32,343.96
Total 663000 · Utility Expenses	303,598.68
665500 · Custodial Supplies	49,496.04
676200 · Field Maintenance	24,759.96
Total 654000 · Maintenance & Utilities Rollup	514,188.60
796000 · Capital Item Roll Up	
632000 · Textbooks	
691300 · Annual Fund-Art Gallery	
796500 · Furn & Equip Expenditures	
797000 · IT Capital Expenditures	39,999.96
797500 · Bldg, Bldg Impr Capital Items	50,000.04
Total 796000 · Capital Item Roll Up	90,000.00
Total Expense	9,121,556.34
Net Ordinary Income	117,811.02
Net Income	<u>117,811.02</u>