



# Comparing Estimated income and expenses to Actual income and expenses

FOR FAMILY CHILD CARE PROGRAMS

*This can be used annually or monthly to compare  
estimated to actual income and expenses.*

**SAMPLE DOCUMENT: PART D**

Program Name: The Learning Place SAMPLE

Date of Comparison: Jan 14, 2013

Dates budget covers: Jan 1 – Dec 31, 2012

INCOME (filed out by programs with and without employees)		
Category	Estimated	Actual
Tuition	27,450 [B1]	29400 [E1]
Fees	250 [B2]	300 [E2]
CACFP	2613 [B3]	2555 [E3]
Additional Income	25 [B4]	110 [E4]
<b>TOTALS</b>	<b>30,188</b> [B5]	<b>32,365</b> [E5]

If you have employees, please fill out the section below. This is not an exhaustive list of employee expenses.

If you do not have employees, go to the next column on the other side of the page.

Employer Expenses			
<b>This section for FCC employers only.</b> <b>If you do not have employees, your program would not have these expenses so you do not have to fill out this section</b>			
Category	Estimated	Actual	Variance
Wages	0 [T1]	0 [S1]	0
Taxes	0 [T2]	0 [S2]	0
Workers' Comp	0 [T3]	0 [S3]	0
Insurance	0 [T4]	0 [S4]	0
Support	0 [T5]	0 [S5]	0
Totals	0 [T6]	0 [S6]	0

GENERAL EXPENSES (filed out by programs with and without employees)			
Category	Estimated	Actual	Variance
Salary	8400 [A1]	8400 [E6]	0
Children's supplies	1000 [A6]	987 [E7]	+13.00
*Food	3000 [A4]	3250 [E8]	-250.00
Toys	500 [A5]	750 [E9]	-250.00
Household supplies	1200 [A7]	879 [E10]	+ 321.00
Retirement contribution	500 [A2]	400 [E11]	+ 100.00
*Professional Development	50 [A8]	175 [E12]	- 125.00
Advertising	25 [A9]	0 [E13]	+ 25.00
*Mileage	400 [A10]	600 [E14]	- 200.00
*Business Liability Ins	600 [A11]	675 [E15]	- 75.00
Office supplies	200 [A12]	180 [E16]	+20.00
QIP Item: Outdoor toys	250 [A13]	228 [E17]	+22.00
QIP Item: Multicultural toys	200 [A13]	212 [E18]	- 12.00
*Property tax	1500 [A14]	1678 [E19]	- 178.00
Mortgage interest	5000 [A18]	4985 [E20]	+ 15.00
Utilities (includes energy/heat, water, internet, phone)	5540 [A3a + A3b+A3c+ A3d]	4871 [E21]	+129.00
Home repairs	1250 [A15]	800 [E22]	+450.00
Homeowners/ Renters Ins	700 [A16]	715 [E23]	-15.00
Other:	None [A17-19]	None [E24-26]	none
<b>General Expenses TOTALS</b>	<b>30,315</b> [B8]	<b>29,785</b> [E27]	<b>+10.00</b>

\* -- Note to self: change items with \* for next year's budget – use 'actuals' from this year for estimated amounts for 2013 budget