

The Children's Garden  
Director's Report  
July 2021

- Several of our teachers are taking advantage of state funding through PASSHE to continue their educational through specific sponsoring universities. This funding covers hundred percent of college courses. We are proud of our teachers who are committed in obtaining their degrees to improve the quality of our program and to promote early childhood education as a valued profession.
- The month of July was filled with field trips, water days, foam parties, and slushies for afternoon snack.
- Many families visited our program. We only have a few spaces available in our PS classroom. We are pleased with the feedback from our tours and are continually evaluating our current practices. Our enrollment for the fall program is 192 children.
- Currently, we are requiring all staff to wear masks when they are in the building. The reason being is the number of positive cases in Cumberland County. We are strongly recommending all children two and over to wear masks. We are requiring all parents to sign a waiver if they chose for their child not to wear a mask.
- The leadership team are in continued conversations about our health and safety protocol. We are currently planning for our fall program. We had a pre-budget meeting on June 11<sup>th</sup>. We are in discussions with Pastor Sarah and Pastor Elizabeth in our plans with our transition into Fall program. Presently, we have hoped to allow the parents back into the building but due to the level of concern we are not allowing parents back in the building. We are going back to our pre-COVID operational hours 6:30-5:30.
- Crissy and I met with Pastor Sarah to review the budget. We are prepared to discuss the budget on August 10<sup>th</sup>.

Respectfully submitted,



Tracy Baxter

## The Children's Garden - Financial Update

### Current Liabilities for August 2021

<u>Vendor</u>		<u>Balance Due</u>
St. John's		12,372.44
Payroll 8/13/2021		40,000.00
Payroll 8/27/2021		40,000.00
Federal, State, Local Taxes		30,000.00
AFLAC		1,068.00
Credit Card		5,000.00
Food Service		5,000.00
Various Vendors		2,000.00
Health Insurance	paid 7/31/21	<u>7,000.00</u>
<b>Totals</b>		<b>\$142,440.44</b>

Savings Account	371,234.16	07/31/21
Checking Balance	<u>103,531.81</u>	07/31/21

Regular Tuition income estimated for August :           **155,000.00**

The month of July was a busy month getting things ready for the Fall session. The payroll line is off due to it being a 3 payroll month as well as extra overtime to meet the CDC and DHS guidelines. Durable Goods is over due to paying for bathroom stalls and purchasing other items needed for the program. Regular supplies is over due to a few large orders for classroom supplies to meet STARS standars. We are busy working on the Fall program and seeing what the needs will be moving ahead. We have worked on a budget and met with Pastor Sarh we will be presenting to council for approval.

Respectfully Submitted  
Crissy Switzer

**The Children's Garden**  
**Profit & Loss Budget vs. Actual**  
**July 2021**

	Jul 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Regular				
4000-01 · Regular Tuition	123,469.00	128,000.00	-4,531.00	96.5%
4000-02 · Regular Registration	415.00	0.00	415.00	100.0%
4000-03 · Regular Activity Fees	-810.00	0.00	-810.00	100.0%
<b>Total 4000-00 · Regular</b>	<b>123,074.00</b>	<b>128,000.00</b>	<b>-4,926.00</b>	<b>96.2%</b>
4005-00 · Summer				
4005-01 · Summer Tuition	5,488.00	24,000.00	-18,512.00	22.9%
4005-02 · Summer Registration	40.00	0.00	40.00	100.0%
4005-03 · Summer Activity Fees	-2,680.55	0.00	-2,680.55	100.0%
<b>Total 4005-00 · Summer</b>	<b>2,847.45</b>	<b>24,000.00</b>	<b>-21,152.55</b>	<b>11.9%</b>
4020-00 · Fund Raiser Income				
4020-02 · Scrip Center	965.00	0.00	965.00	100.0%
<b>Total 4020-00 · Fund Raiser Income</b>	<b>965.00</b>	<b>0.00</b>	<b>965.00</b>	<b>100.0%</b>
4999-00 · Uncategorized Income	365.28	860.00	-294.72	55.3%
<b>Total Income</b>	<b>127,251.73</b>	<b>152,660.00</b>	<b>-25,408.27</b>	<b>83.4%</b>
<b>Expense</b>				
5000-00 · Wages Expense	137,462.58	110,000.00	27,462.58	125.0%
5005-00 · Employer Payroll Tax Expense	48,411.89	0.00	48,411.89	100.0%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	9,101.78	7,000.00	2,101.78	130.0%
5010-02 · Optical Insurance-Company Paid	128.28	130.00	-3.72	97.1%
5010-03 · Dental Insurance-Company Paid	123.36	0.00	123.36	100.0%
5010-04 · AFLAC Insurances-Employee Paid	67.79	0.00	67.79	100.0%
<b>Total 5010-00 · Employee Benefits</b>	<b>9,419.19</b>	<b>7,130.00</b>	<b>2,289.19</b>	<b>132.1%</b>
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	441.12	260.00	181.12	169.7%
5015-02 · Legal Fees	0.00	250.00	-250.00	0.0%
5015-00 · Professional Fees - Other	0.00	250.00	-250.00	0.0%
<b>Total 5015-00 · Professional Fees</b>	<b>441.12</b>	<b>760.00</b>	<b>-318.88</b>	<b>58.0%</b>
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	12,372.44	10,701.00	1,671.44	115.6%
<b>Total 5025-00 · Utilities Expense</b>	<b>12,372.44</b>	<b>10,701.00</b>	<b>1,671.44</b>	<b>115.6%</b>
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	209.00	188.00	21.00	111.2%
5030-02 · Durable Goods Expense	6,550.07	2,000.00	4,550.07	327.5%
5030-03 · Repairs & Maintenance Expense	1,677.00	1,500.00	177.00	111.8%
<b>Total 5030-00 · Property Expenses</b>	<b>8,436.07</b>	<b>3,688.00</b>	<b>4,748.07</b>	<b>228.7%</b>
5035 · Food & Dairy Expense	11,442.00	5,000.00	6,442.00	228.8%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	0.00	50.00	-50.00	0.0%
5040-03 · Regular Supplies Expense	3,857.80	665.00	3,192.80	580.1%
5040-04 · Summer Supplies Expense	0.00	500.00	-500.00	0.0%
5040-05 · Teacher Directed Supplies Exp	168.78	500.00	-331.22	33.8%
5040-06 · Toys Expense	0.00	100.00	-100.00	0.0%
<b>Total 5040-00 · Supplies Expense</b>	<b>4,026.58</b>	<b>1,815.00</b>	<b>2,211.58</b>	<b>221.9%</b>
5045-00 · Janitorial Supplies Expense	3,037.92	2,300.00	737.92	132.1%
5050-00 · Field Trips Expense	-211.72	0.00	-211.72	100.0%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	371.81	200.00	171.81	185.9%
5055-03 · Staff Training Expenses	628.50	600.00	28.50	104.8%
<b>Total 5055-00 · Staff Expenses</b>	<b>1,000.31</b>	<b>800.00</b>	<b>200.31</b>	<b>125.0%</b>
5060-00 · Administration Expense				
5060-01 · Copier Expense	223.39	360.00	-136.61	62.1%
5060-02 · Miscellaneous Expense	1,000.13	300.00	700.13	333.4%
5060-03 · Advertising Expense	408.59	100.00	308.59	408.6%
5060-04 · Computer Supplies Expense	0.00	300.00	-300.00	0.0%
5060-06 · Office Supplies Expense	0.00	250.00	-250.00	0.0%
5060-07 · Postage Expense	2.00	100.00	-98.00	2.0%
5060-08 · NSF fees	0.00	30.00	-30.00	0.0%
<b>Total 5060-00 · Administration Expense</b>	<b>1,634.11</b>	<b>1,440.00</b>	<b>194.11</b>	<b>113.5%</b>
5065-00 · Special Occasion Expenses				
5065-05 · Vacation Bible School Expenses	0.00	700.00	-700.00	0.0%
5065-00 · Special Occasion Expenses - Other	380.60	0.00	380.60	100.0%
<b>Total 5065-00 · Special Occasion Expenses</b>	<b>380.60</b>	<b>700.00</b>	<b>-319.40</b>	<b>54.4%</b>
5070-00 · Fund Raiser Expense				
5070-02 · Scrip Center Expense	1,687.16	0.00	1,687.16	100.0%
5070-00 · Fund Raiser Expense - Other	-720.49	0.00	-720.49	100.0%
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>966.67</b>	<b>0.00</b>	<b>966.67</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>238,819.76</b>	<b>144,334.00</b>	<b>94,485.76</b>	<b>165.5%</b>
<b>Net Income</b>	<b>-111,568.03</b>	<b>8,326.00</b>	<b>-119,894.03</b>	<b>-1,340.0%</b>

**The Children's Garden**  
**Profit & Loss Budget vs. Actual**  
 July 2021

	Jul 21	Budget
<b>Income</b>		
4000-00 · Regular		
4000-01 · Regular Tuition	123,469.00	128,000.00
4000-02 · Regular Registration	415.00	0.00
4000-03 · Regular Activity Fees	-810.00	0.00
<b>Total 4000-00 · Regular</b>	<b>123,074.00</b>	<b>128,000.00</b>
4005-00 · Summer		
4005-01 · Summer Tuition	5,488.00	24,000.00
4005-02 · Summer Registration	40.00	0.00
4005-03 · Summer Activity Fees	-2,680.55	0.00
<b>Total 4005-00 · Summer</b>	<b>2,847.45</b>	<b>24,000.00</b>
4020-00 · Fund Raiser Income		
4020-02 · Scrip Center	965.00	0.00
<b>Total 4020-00 · Fund Raiser Income</b>	<b>965.00</b>	<b>0.00</b>
4999-00 · Uncategorized Income	365.28	660.00
<b>Total Income</b>	<b>127,251.73</b>	<b>152,660.00</b>
<b>Expense</b>		
5000-00 · Wages Expense	137,462.58	110,000.00
5005-00 · Employer Payroll Tax Expense	48,411.89	0.00
5010-00 · Employee Benefits		
5010-01 · Health Insurance-Company Paid	9,101.76	7,000.00
5010-02 · Optical Insurance-Company Paid	126.28	130.00
5010-03 · Dental Insurance-Company Paid	123.36	0.00
5010-04 · AFLAC Insurances-Employee Paid	67.79	0.00
<b>Total 5010-00 · Employee Benefits</b>	<b>9,419.19</b>	<b>7,130.00</b>
5015-00 · Professional Fees		
5015-01 · Payroll Processing Fees	441.12	260.00
5015-02 · Legal Fees	0.00	250.00
5015-00 · Professional Fees - Other	0.00	250.00
<b>Total 5015-00 · Professional Fees</b>	<b>441.12</b>	<b>760.00</b>
5025-00 · Utilities Expense		
5025-02 · St. John's Utilities Expense	12,372.44	10,701.00
<b>Total 5025-00 · Utilities Expense</b>	<b>12,372.44</b>	<b>10,701.00</b>
5030-00 · Property Expenses		
5030-01 · Storage Rental Expense	209.00	188.00
5030-02 · Durable Goods Expense	6,550.07	2,000.00
5030-03 · Repairs & Maintenance Expense	1,877.00	1,500.00
<b>Total 5030-00 · Property Expenses</b>	<b>8,436.07</b>	<b>3,688.00</b>
5035 · Food & Dairy Expense	11,442.00	5,000.00
5040-00 · Supplies Expense		
5040-02 · Batteries Expense	0.00	50.00
5040-03 · Regular Supplies Expense	3,857.80	665.00
5040-04 · Summer Supplies Expense	0.00	500.00
5040-05 · Teacher Directed Supplies Exp	168.78	500.00
5040-06 · Toys Expense	0.00	100.00
<b>Total 5040-00 · Supplies Expense</b>	<b>4,026.58</b>	<b>1,815.00</b>
5045-00 · Janitorial Supplies Expense	3,037.92	2,300.00
5050-00 · Field Trips Expense	-211.72	0.00
5055-00 · Staff Expenses		
5055-02 · Staff Appreciation Expenses	371.81	200.00
5055-03 · Staff Training Expenses	628.50	600.00
<b>Total 5055-00 · Staff Expenses</b>	<b>1,000.31</b>	<b>800.00</b>
5060-00 · Administration Expense		
5060-01 · Copier Expense	223.39	360.00
5060-02 · Miscellaneous Expense	1,000.13	300.00
5060-03 · Advertising Expense	408.59	100.00
5060-04 · Computer Supplies Expense	0.00	300.00
5060-06 · Office Supplies Expense	0.00	250.00
5060-07 · Postage Expense	2.00	100.00
5060-08 · NSF fees	0.00	30.00
<b>Total 5060-00 · Administration Expense</b>	<b>1,634.11</b>	<b>1,440.00</b>
5065-00 · Special Occasion Expenses		
5065-05 · Vacation Bible School Expenses	0.00	700.00
5065-00 · Special Occasion Expenses - Other	380.60	0.00
<b>Total 5065-00 · Special Occasion Expenses</b>	<b>380.60</b>	<b>700.00</b>
5070-00 · Fund Raiser Expense		
5070-02 · Scrip Center Expense	1,687.16	0.00
5070-00 · Fund Raiser Expense - Other	-720.49	0.00
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>966.67</b>	<b>0.00</b>
<b>Total Expense</b>	<b>238,819.76</b>	<b>144,334.00</b>
<b>Net Income</b>	<b>-111,568.03</b>	<b>8,326.00</b>