

The Children's Garden

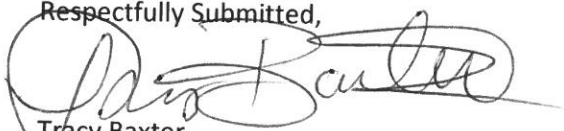
Director's Report

November 2021

- Leadership team is in the process of planning a workshop with our Health Advocate. The focus of this workshop is physical and mental health. Doctor Hodge received a grant which will fund the workshop. We are hoping to provide staff and parents with the opportunity to learn about stress management and healthy living.
- The leadership team have began having conversations about the funds received by the Stabilization Grant. Per past conversations, the center is in the process of painting the building. This conversation took place when the last Cares Act funding was made available. We received two quotes and waited to be contacted to begin the process. Presently, the bathrooms in the lower lobby have been completed. New bathroom stalls were purchased to improve the appearance of the bathrooms.
- The administration met with Pastor Sarah about the concern presented at the last council meeting regarding the stabilization grant. Please know we have been documenting the expenditures of all grants received and plan continuing to follow appropriate business protocol with the monies from the Stabilization grant. We are in the process of looking over the Pastor Sarah's requests regarding building maintenance for the funding. We will be meeting with Pastor Sarah prior to the January council meeting. Please feel free to reach out to me if you have any additional questions.
- One teacher received her CDA in November 2021.
- Leadership meeting focused on developing a "soft" opening of our building. Health and Safety protocol dealing with illness policy and current practices.

I want to take this opportunity to affirm my commitment in maintaining the reputation of The Children's Garden of Saint John's Lutheran Church. I realize there have been major financial issues with past leadership. As always, the current administration and leadership team will follow appropriate business protocol in regard to any money which the center receives through tuition or grants. Please know Crissy and I are dedicated to maintaining open communication regarding your questions. Thank you for the opportunity to continue our partnerships with the community, families, and children.

Respectfully Submitted,



Tracy Baxter

The Children's Garden

Director

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

	Nov 21	Budget
Income		
4000-00 · Regular		
4000-01 · Regular Tuition	174,119.10	185,645.00
4000-02 · Regular Registration	0.00	90.00
4000-03 · Regular Activity Fees	-990.00	0.00
Total 4000-00 · Regular	173,129.10	185,735.00
4020-00 · Fund Raiser Income		
4020-02 · Scrip Center	700.00	0.00
Total 4020-00 · Fund Raiser Income	2,101.20	0.00
4025-00 · Return Check Fees	0.00	30.00
4999-00 · Uncategorized Income	95,274.17	200.00
Total Income	270,504.47	185,965.00
Expense		
5000-00 · Wages Expense	79,383.49	90,000.00
5005-00 · Employer Payroll Tax Expense	29,772.72	30,000.00
5010-00 · Employee Benefits		
5010-01 · Health Insurance-Company Paid	24,327.84	6,650.00
5010-02 · Optical Insurance-Company Paid	138.54	160.00
5010-03 · Dental Insurance-Company Paid	402.89	0.00
5010-04 · AFLAC Insurances-Employee Paid	1,194.64	0.00
5010-05 · Thrivent Retirement Expense	520.00	0.00
Total 5010-00 · Employee Benefits	26,583.91	6,810.00
5015-00 · Professional Fees		
5015-01 · Payroll Processing Fees	282.80	300.00
5015-02 · Legal Fees	0.00	250.00
Total 5015-00 · Professional Fees	282.80	550.00
5025-00 · Utilities Expense		
5025-02 · St. John's Utilities Expense	12,472.44	12,375.00
Total 5025-00 · Utilities Expense	12,472.44	12,375.00
5030-00 · Property Expenses		
5030-01 · Storage Rental Expense	239.00	220.00
5030-02 · Durable Goods Expense	7,646.13	1,000.00
5030-03 · Repairs & Maintenance Expense	5,380.70	1,000.00
Total 5030-00 · Property Expenses	13,265.83	2,220.00
5035 · Food & Dairy Expense	6,506.91	7,000.00
5040-00 · Supplies Expense		
5040-02 · Batteries Expense	0.00	50.00
5040-03 · Regular Supplies Expense	1,758.51	665.00
5040-05 · Teacher Directed Supplies Exp	0.00	500.00
5040-06 · Toys Expense	0.00	100.00
Total 5040-00 · Supplies Expense	1,758.51	1,315.00
5045-00 · Janitorial Supplies Expense	1,793.14	2,300.00
5050-00 · Field Trips Expense	1,778.00	0.00
5055-00 · Staff Expenses		
5055-02 · Staff Appreciation Expenses	500.00	200.00
5055-03 · Staff Training Expenses	515.75	600.00
Total 5055-00 · Staff Expenses	1,015.75	800.00
5060-00 · Administration Expense		
5060-01 · Copier Expense	1,396.79	300.00
5060-02 · Miscellaneous Expense	100,000.00	500.00
5060-03 · Advertising Expense	0.00	100.00
5060-04 · Computer Supplies Expense	0.00	300.00
5060-06 · Office Supplies Expense	0.00	250.00
5060-07 · Postage Expense	116.58	100.00
5060-00 · Administration Expense - Other	421.15	0.00
Total 5060-00 · Administration Expense	101,934.52	1,550.00
5065-00 · Special Occasion Expenses	1,295.67	0.00
5070-00 · Fund Raiser Expense		
5070-02 · Scrip Center Expense	5,443.59	0.00
5070-00 · Fund Raiser Expense - Other	1,247.84	0.00
Total 5070-00 · Fund Raiser Expense	6,691.43	0.00
Total Expense	284,535.12	154,920.00
Net Income	-14,030.65	31,045.00

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

	Nov 21	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Regular				
4000-01 · Regular Tuition	174,119.10	185,645.00	-11,525.90	93.8%
4000-02 · Regular Registration	0.00	90.00	-90.00	0.0%
4000-03 · Regular Activity Fees	-990.00	0.00	-990.00	100.0%
Total 4000-00 · Regular	173,129.10	185,735.00	-12,605.90	93.2%
4020-00 · Fund Raiser Income				
4020-02 · Scrip Center	700.00	0.00	700.00	100.0%
Total 4020-00 · Fund Raiser Income	2,101.20	0.00	2,101.20	100.0%
4025-00 · Return Check Fees	0.00	30.00	-30.00	0.0%
4999-00 · Uncategorized Income	95,274.17	200.00	95,074.17	47,637.1%
Total Income	270,504.47	185,965.00	84,539.47	145.5%
Expense				
5000-00 · Wages Expense	79,383.49	90,000.00	-10,616.51	88.2%
5005-00 · Employer Payroll Tax Expense	29,772.72	30,000.00	-227.28	99.2%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	24,327.84	6,650.00	17,677.84	365.8%
5010-02 · Optical Insurance-Company Paid	138.54	160.00	-21.46	86.6%
5010-03 · Dental Insurance-Company Paid	402.89	0.00	402.89	100.0%
5010-04 · AFLAC Insurances-Employee Paid	1,194.64	0.00	1,194.64	100.0%
5010-05 · Thrivent Retirement Expense	520.00	0.00	520.00	100.0%
Total 5010-00 · Employee Benefits	26,583.91	6,810.00	19,773.91	390.4%
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	282.80	300.00	-17.20	94.3%
5015-02 · Legal Fees	0.00	250.00	-250.00	0.0%
Total 5015-00 · Professional Fees	282.80	550.00	-267.20	51.4%
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	12,472.44	12,375.00	97.44	100.8%
Total 5025-00 · Utilities Expense	12,472.44	12,375.00	97.44	100.8%
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	239.00	220.00	19.00	108.6%
5030-02 · Durable Goods Expense	7,646.13	1,000.00	6,646.13	764.6%
5030-03 · Repairs & Maintenance Expense	5,380.70	1,000.00	4,380.70	538.1%
Total 5030-00 · Property Expenses	13,265.83	2,220.00	11,045.83	597.6%
5035 · Food & Dairy Expense	6,506.91	7,000.00	-493.09	93.0%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	0.00	50.00	-50.00	0.0%
5040-03 · Regular Supplies Expense	1,758.51	665.00	1,093.51	264.4%
5040-05 · Teacher Directed Supplies Exp	0.00	500.00	-500.00	0.0%
5040-06 · Toys Expense	0.00	100.00	-100.00	0.0%
Total 5040-00 · Supplies Expense	1,758.51	1,315.00	443.51	133.7%
5045-00 · Janitorial Supplies Expense	1,793.14	2,300.00	-506.86	78.0%
5050-00 · Field Trips Expense	1,778.00	0.00	1,778.00	100.0%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	500.00	200.00	300.00	250.0%
5055-03 · Staff Training Expenses	515.75	600.00	-84.25	86.0%
Total 5055-00 · Staff Expenses	1,015.75	800.00	215.75	127.0%
5060-00 · Administration Expense				
5060-01 · Copier Expense	1,396.79	300.00	1,096.79	465.6%
5060-02 · Miscellaneous Expense	100,000.00	500.00	99,500.00	20,000.0%
5060-03 · Advertising Expense	0.00	100.00	-100.00	0.0%
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	116.58	100.00	16.58	116.6%
5060-00 · Administration Expense - Other	421.15	0.00	421.15	100.0%
Total 5060-00 · Administration Expense	101,934.52	1,550.00	100,384.52	6,576.4%
5065-00 · Special Occasion Expenses	1,295.67	0.00	1,295.67	100.0%
5070-00 · Fund Raiser Expense				
5070-02 · Scrip Center Expense	5,443.59	0.00	5,443.59	100.0%
5070-00 · Fund Raiser Expense - Other	1,247.84	0.00	1,247.84	100.0%
Total 5070-00 · Fund Raiser Expense	6,691.43	0.00	6,691.43	100.0%
Total Expense	284,535.12	154,920.00	129,615.12	183.7%
Net Income	-14,030.65	31,045.00	-45,075.65	-45.2%

The Children's Garden - Financial Update

Current Liabilities for December 2021

<u>Vendor</u>		<u>Balance Due</u>
St. John's		12,372.44
Payroll 12/3/2021		40,000.00
Payroll 12/17/2021		40,000.00
Payroll 12/31/21		40,000.00
Federal, State, Local Taxes		45,000.00
AFLAC		1,068.00
Credit Card		14,000.00
Food Service		7,000.00
Various Vendors		2,000.00
Health Insurance	paid 11/24/21	12,081.47
Totals		\$213,521.91
Savings Account	11/30/21	471,234.16
Checking Balance	11/30/21	195,093.13

Regular Tuition income estimated for December : 153,000.00

The profit and loss for November has some lines that will be explained in my report as follows.

Tuition The tuition line is under due to a few families leaving and having the tuition hold.
Health Insurance is over due to new enrollment with new provider and had to pay the premium twice in November.
Durable Goods is over due to paying off the fencing.
Repairs and Maintenance is over for painting of the bathrooms and hallways to start.
Regular supplies placed a big order for Christmas craft supplies needed .
Copier Expense is over for the paying of the quarterly charge for copies.
Misc Expense this was an internal account transfer of funds from checking to savings.

We are looking at the grant monies and what we are in need of and how to handle the Stabilization Grant funds.
This will be completed and ready to present in January.

Respectfully Submitted
Crissy Switzer