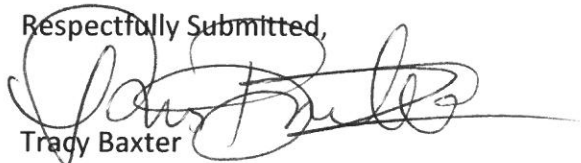


The Children's Garden
Director's Report
January 2022

- Our state inspection took place in the month of January. We passed with flying colors. We reviewed the inspection with Pastor Sarah and Pastor Elizabeth at our Church Staff Meeting. We are proud of our staff and appreciate all their dedication to the center.
- The administration offered new parent enrollment meetings. We have made the meeting a mandatory meeting in order to connect with our new families. The meetings have been well received and we have enjoyed getting to know our new families as we welcome them into our center.
- The battle with COVID has continued in our program. We quarantined five classrooms in the month of January. Please see the financial report.
- We sent summer surveys to evaluate the needs for the summer program. All summer surveys are due February 7, 2022.
- All field trips and inhouse activities have been planned for the summer 2022.
- One on One meetings with teachers to develop their personal goals. During this time, we look over six areas of performance and provide teachers with support or guidance. I have made this time a priority and it has been a successful addition to the management of the program.
- We hired two new teachers for our PS classrooms.
- The Administration has been celebrating our teachers by having a daily raffle. We have enjoyed giving our teachers small tokens of appreciation for their service. It has lightened the stress of the continual struggle in managing the COVID struggle.
- I will be resuming my classroom observations starting the week of February 7th. The focus for my observation is lesson plan content concentrating on the Creative Curriculum, PATHS (Social and Emotional Curriculum), and the SPARKS (Christian Education).

Respectfully Submitted,



Tracy Baxter

The Children's Garden
Profit & Loss Budget vs. Actual
January 2022

	Jan 22	Budget
Income		
4000-00 · Regular		
4000-01 · Regular Tuition	152,284.36	185,645.00
4000-02 · Regular Registration	160.00	90.00
4000-00 · Regular - Other	225.00	0.00
Total 4000-00 · Regular	152,669.36	185,735.00
4015-00 · Field Trip Income	0.00	7,500.00
4025-00 · Return Check Fees	0.00	30.00
4999-00 · Uncategorized Income	95,315.46	200.00
Total Income	247,984.82	193,465.00
Expense		
5000-00 · Wages Expense	83,942.67	90,000.00
5005-00 · Employer Payroll Tax Expense	27,082.48	30,000.00
5010-00 · Employee Benefits		
5010-01 · Health Insurance-Company Paid	8,425.47	7,450.00
5010-02 · Optical Insurance-Company Paid	129.88	160.00
5010-03 · Dental Insurance-Company Paid	84.25	0.00
5010-04 · AFLAC Insurances-Employee Paid	-126.96	0.00
5010-05 · Thrivent Retirement Expense	110.00	0.00
Total 5010-00 · Employee Benefits	8,622.64	7,610.00
5015-00 · Professional Fees		
5015-01 · Payroll Processing Fees	600.20	500.00
5015-02 · Legal Fees	0.00	250.00
Total 5015-00 · Professional Fees	600.20	750.00
5020-00 · Keystone Stars Expenses	0.00	27,900.00
5025-00 · Utilities Expense		
5025-02 · St. John's Utilities Expense	13,222.88	13,195.00
Total 5025-00 · Utilities Expense	13,222.88	13,195.00
5030-00 · Property Expenses		
5030-01 · Storage Rental Expense	239.00	220.00
5030-02 · Durable Goods Expense	542.18	1,000.00
5030-03 · Repairs & Maintenance Expense	10,171.61	1,000.00
5030-04 · Other Property Expenses	1,105.00	0.00
Total 5030-00 · Property Expenses	12,057.79	2,220.00
5035 · Food & Dairy Expense	8,251.97	7,000.00
5040-00 · Supplies Expense		
5040-02 · Batteries Expense	0.00	50.00
5040-03 · Regular Supplies Expense	2,746.40	665.00
5040-05 · Teacher Directed Supplies Exp	405.31	500.00
5040-06 · Toys Expense	0.00	100.00
Total 5040-00 · Supplies Expense	3,151.71	1,315.00
5045-00 · Janitorial Supplies Expense	3,235.31	2,300.00
5050-00 · Field Trips Expense	1,508.00	7,500.00
5055-00 · Staff Expenses		
5055-02 · Staff Appreciation Expenses	308.49	200.00
5055-03 · Staff Training Expenses	765.75	600.00
Total 5055-00 · Staff Expenses	1,074.24	800.00
5060-00 · Administration Expense		
5060-01 · Copier Expense	446.78	300.00
5060-02 · Miscellaneous Expense	95,000.00	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	7.62	100.00
5060-00 · Administration Expense - Other	401.72	0.00
Total 5060-00 · Administration Expense	95,856.12	1,550.00
5065-00 · Special Occasion Expenses	1,614.15	0.00
5070-00 · Fund Raiser Expense	-890.00	0.00
Total Expense	259,330.16	192,140.00
Net Income	-11,345.34	1,325.00

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Accrual Basis

The Children's Garden

Profit & Loss Budget vs. Actual

January 2022

	Jan 22	Budget	\$ Over Budget	% of Budget
Income				
4000-00 · Regular				
4000-01 · Regular Tuition	152,284.36	185,645.00	-33,360.64	82.0%
4000-02 · Regular Registration	160.00	90.00	70.00	177.8%
4000-00 · Regular - Other	225.00	0.00	225.00	100.0%
Total 4000-00 · Regular	152,669.36	185,735.00	-33,065.64	82.2%
4015-00 · Field Trip Income	0.00	7,500.00	-7,500.00	0.0%
4025-00 · Return Check Fees	0.00	30.00	-30.00	0.0%
4999-00 · Uncategorized Income	95,315.46	200.00	95,115.46	47,657.7%
Total Income	247,984.82	193,465.00	54,519.82	128.2%
Expense				
5000-00 · Wages Expense	83,942.67	90,000.00	-6,057.33	93.3%
5005-00 · Employer Payroll Tax Expense	27,082.48	30,000.00	-2,917.52	90.3%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	8,425.47	7,450.00	975.47	113.1%
5010-02 · Optical Insurance-Company Paid	129.88	160.00	-30.12	81.2%
5010-03 · Dental Insurance-Company Paid	84.25	0.00	84.25	100.0%
5010-04 · AFLAC Insurances-Employee Paid	-126.96	0.00	-126.96	100.0%
5010-05 · Thrivent Retirement Expense	110.00	0.00	110.00	100.0%
Total 5010-00 · Employee Benefits	8,622.64	7,610.00	1,012.64	113.3%
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	600.20	500.00	100.20	120.0%
5015-02 · Legal Fees	0.00	250.00	-250.00	0.0%
Total 5015-00 · Professional Fees	600.20	750.00	-149.80	80.0%
5020-00 · Keystone Stars Expenses	0.00	27,900.00	-27,900.00	0.0%
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	13,222.88	13,195.00	27.88	100.2%
Total 5025-00 · Utilities Expense	13,222.88	13,195.00	27.88	100.2%
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	239.00	220.00	19.00	108.6%
5030-02 · Durable Goods Expense	542.18	1,000.00	-457.82	54.2%
5030-03 · Repairs & Maintenance Expense	10,171.61	1,000.00	9,171.61	1,017.2%
5030-04 · Other Property Expenses	1,105.00	0.00	1,105.00	100.0%
Total 5030-00 · Property Expenses	12,057.79	2,220.00	9,837.79	543.1%
5035 · Food & Dairy Expense	8,251.97	7,000.00	1,251.97	117.9%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	0.00	50.00	-50.00	0.0%
5040-03 · Regular Supplies Expense	2,746.40	665.00	2,081.40	413.0%
5040-05 · Teacher Directed Supplies Exp	405.31	500.00	-94.69	81.1%
5040-06 · Toys Expense	0.00	100.00	-100.00	0.0%
Total 5040-00 · Supplies Expense	3,151.71	1,315.00	1,836.71	239.7%
5045-00 · Janitorial Supplies Expense	3,235.31	2,300.00	935.31	140.7%
5050-00 · Field Trips Expense	1,508.00	7,500.00	-5,992.00	20.1%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	308.49	200.00	108.49	154.2%
5055-03 · Staff Training Expenses	765.75	600.00	165.75	127.6%
Total 5055-00 · Staff Expenses	1,074.24	800.00	274.24	134.3%
5060-00 · Administration Expense				
5060-01 · Copier Expense	446.78	300.00	146.78	148.9%
5060-02 · Miscellaneous Expense	95,000.00	500.00	94,500.00	19,000.0%
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	7.62	100.00	-92.38	7.6%
5060-00 · Administration Expense - Other	401.72	0.00	401.72	100.0%
Total 5060-00 · Administration Expense	95,856.12	1,550.00	94,306.12	6,184.3%
5065-00 · Special Occasion Expenses	1,614.15	0.00	1,614.15	100.0%
5070-00 · Fund Raiser Expense	-890.00	0.00	-890.00	100.0%
Total Expense	259,330.16	192,140.00	67,190.16	135.0%
Net Income	-11,345.34	1,325.00	-12,670.34	-856.3%

The Children's Garden - Financial Update

Current Liabilities for February 2022

<u>Vendor</u>		<u>Balance Due</u>
St. John's		13,222.88
Payroll 2/11/2022		40,000.00
Payroll 2/25/2022		40,000.00
Federal, State, Local Taxes		30,000.00
AFLAC		1,068.00
Credit Card		7,500.00
Food Service		7,000.00
Various Vendors		2,000.00
Health Insurance	paid 131/22	12,895.05
Totals		\$153,685.93

Savings Account	01/31/22	661,254.28
Checking Balance	01/31/22	107,894.25

Regular Tuition income estimated for February : **150,000.00**

January again proves to be a month of the unknown. We closed 5 classrooms due to Covid-19. This has been a financial burden to the center as you see this on the profit and loss. We are very grateful for the Stabilization grant to help us during these unknown times. The uncategorized income and the Misc expense reflects the stabilization grant for January. Payroll processing fee is up due to W-2 for the tax year. Repairs and maintenance is over due to paying for the painting for the halls and lobbies and stairs the amount \$10,140.00. Other property was due to plowing. Food and dairy was over due to Santa Breakfast and December treats and how the credit card bill fell. Food supplies have also gone up drastically due to the current supply and demand. Regular supplies was over due to the holiday and gifts made for parents in December. Janitorial supplies is due to Covid and the rising cost of supplies. The Halo cleaner is expensive to help combat the virus. We continue to look at the budget and what will need adjusted in the future. We are still in the unknown phase and will keep a close watch on what we need for the center and the best way to maintain our program.

Respectfully Submitted
Crissy Switzer