

The Children's Garden  
Director's Report  
December 2021

- December was a busy month for our school. We celebrate the Christmas holiday by having Santa visits, a decorating Christmas tree farm, and yummy Grinch warm chocolate. The season ended with a beautiful hands-on experience telling the children about Jesus' birth. The children made a craft project, played in a dramatic play center, and ate a yummy treat to celebrate Jesus's birthday. This event was organized by the leadership of The Children's Garden. We appreciate the office staff who helped us maintain the day-to-day activities when Crissy and I were with the children.
- Two new parent enrollment meetings took place in December. We have changed our process. We require all new parents to have a sit down with Crissy and myself. This is a change in our current practices. The reason is to inform the parents of reviewed specific policies and to have an open dialogue about the program.
- Staff meeting with potluck
- Due to the surge in our community, we were forced to close two classrooms. The classrooms were Older Toddler and PreK3. The classrooms were closed the week of December 27-December 31. We are using the stabilization grant to offset the tuition we lost.
- This is extensive process to communicate with Department of Health, staff, and parents. Leadership has spent most of their time to complete the process that is required to follow the protocol according to OCDEL, DHS and The Children's Garden health and safety plan. We are continuing to update our health and safety plan reflecting best practice. Weekly meetings are implemented to ensure communication with teachers and parents.
- At this point, the stabilization grant will be used for loss of tuition, cost associated with the closures, and payroll.

Respectfully submitted,

Tracy Baxter



## The Children's Garden - Financial Update

### Current Liabilities for January 2022

<u>Vendor</u>		<u>Balance Due</u>
St. John's		13,222.88
Payroll 1/14/2022		40,000.00
Payroll 1/28/2022		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 1/4/22	12,895.05
<b>Totals</b>		<b>\$153,685.93</b>

Savings Account	12/31/21	571,234.16
Checking Balance	12/31/21	119,239.59

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

December was a crazy month that went by so quickly. We had to close 3 classrooms due to Covid that has an impact on tuition of 5726.37 . When looking at what was budgeted for tuition which is an estimate the actual income is 144179.64 which is based on current enrollment. This difference is based on the current enrollment freeze. Durable goods iis over due to an order for some classroom needs with a supplier. Regular supples are over due to how thecredit card bill fell with purchasing supplies needed for classrooms for preparing for state inspection. Copier was over for the quarterly bill for color and regular copy overage. Staff appreciation was over due to providing some small games with prizes for the holiday season for staff moral. Staff traing was over due to several staff due needed training needed for the year.

Respectfully Submitted  
Crissy Switzer

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

	Dec 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Regular				
4000-01 · Regular Tuition	138,453.27	153,116.00	-14,662.73	90.4%
4000-02 · Regular Registration	90.00	90.00	0.00	100.0%
4000-00 · Regular - Other	1,195.00	0.00	1,195.00	100.0%
<b>Total 4000-00 · Regular</b>	<b>139,738.27</b>	<b>153,206.00</b>	<b>-13,467.73</b>	<b>91.2%</b>
4020-00 · Fund Raiser Income				
4020-02 · Scrip Center	550.00	0.00	550.00	100.0%
<b>Total 4020-00 · Fund Raiser Income</b>	<b>550.00</b>	<b>0.00</b>	<b>550.00</b>	<b>100.0%</b>
4025-00 · Return Check Fees	0.00	30.00	-30.00	0.0%
4999-00 · Uncategorized Income	1,103.39	200.00	903.39	551.7%
<b>Total Income</b>	<b>141,391.66</b>	<b>153,436.00</b>	<b>-12,044.34</b>	<b>92.2%</b>
<b>Expense</b>				
5000-00 · Wages Expense	133,408.22	135,000.00	-1,591.78	98.8%
5005-00 · Employer Payroll Tax Expense	45,083.02	45,000.00	83.02	100.2%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	-3,138.70	7,450.00	-10,588.70	-42.1%
5010-02 · Optical Insurance-Company Paid	135.65	160.00	-24.35	84.8%
5010-03 · Dental Insurance-Company Paid	84.25	0.00	84.25	100.0%
5010-04 · AFLAC Insurances-Employee Paid	-32.48	0.00	-32.48	100.0%
5010-05 · Thrivent Retirement Expense	110.00	0.00	110.00	100.0%
<b>Total 5010-00 · Employee Benefits</b>	<b>-2,841.28</b>	<b>7,610.00</b>	<b>-10,451.28</b>	<b>-37.3%</b>
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	426.68	300.00	126.68	142.2%
5015-02 · Legal Fees	0.00	250.00	-250.00	0.0%
<b>Total 5015-00 · Professional Fees</b>	<b>426.68</b>	<b>550.00</b>	<b>-123.32</b>	<b>77.6%</b>
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	12,637.44	12,375.00	262.44	102.1%
<b>Total 5025-00 · Utilities Expense</b>	<b>12,637.44</b>	<b>12,375.00</b>	<b>262.44</b>	<b>102.1%</b>
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	239.00	220.00	19.00	108.6%
5030-02 · Durable Goods Expense	3,664.22	1,000.00	2,664.22	366.4%
5030-03 · Repairs & Maintenance Expense	950.00	1,000.00	-50.00	95.0%
<b>Total 5030-00 · Property Expenses</b>	<b>4,853.22</b>	<b>2,220.00</b>	<b>2,633.22</b>	<b>218.6%</b>
5035 · Food & Dairy Expense	7,647.57	7,000.00	647.57	109.3%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	11.33	50.00	-38.67	22.7%
5040-03 · Regular Supplies Expense	5,180.97	665.00	4,515.97	779.1%
5040-05 · Teacher Directed Supplies Exp	54.27	500.00	-445.73	10.9%
5040-06 · Toys Expense	0.00	100.00	-100.00	0.0%
<b>Total 5040-00 · Supplies Expense</b>	<b>5,246.57</b>	<b>1,315.00</b>	<b>3,931.57</b>	<b>399.0%</b>
5045-00 · Janitorial Supplies Expense	2,886.10	2,300.00	586.10	125.5%
5050-00 · Field Trips Expense	721.00	0.00	721.00	100.0%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	948.23	200.00	748.23	474.1%
5055-03 · Staff Training Expenses	2,420.00	600.00	1,820.00	403.3%
<b>Total 5055-00 · Staff Expenses</b>	<b>3,368.23</b>	<b>800.00</b>	<b>2,568.23</b>	<b>421.0%</b>
5060-00 · Administration Expense				
5060-01 · Copier Expense	991.73	300.00	691.73	330.6%
5060-02 · Miscellaneous Expense	120.81	500.00	-379.19	24.2%
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	0.00	100.00	-100.00	0.0%
5060-00 · Administration Expense - Other	1,835.36	0.00	1,835.36	100.0%
<b>Total 5060-00 · Administration Expense</b>	<b>2,947.90</b>	<b>1,550.00</b>	<b>1,397.90</b>	<b>190.2%</b>
5065-00 · Special Occasion Expenses				
5065-07 · Christmas Expenses	155.00	5,000.00	-4,845.00	3.1%
<b>Total 5065-00 · Special Occasion Expenses</b>	<b>155.00</b>	<b>5,000.00</b>	<b>-4,845.00</b>	<b>3.1%</b>
5070-00 · Fund Raiser Expense				
5070-02 · Scrip Center Expense	2,160.53	0.00	2,160.53	100.0%
5070-00 · Fund Raiser Expense - Other	-1,455.00	0.00	-1,455.00	100.0%
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>705.53</b>	<b>0.00</b>	<b>705.53</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>217,245.20</b>	<b>220,720.00</b>	<b>-3,474.80</b>	<b>98.4%</b>
<b>Net Income</b>	<b>-75,853.54</b>	<b>-67,284.00</b>	<b>-8,569.54</b>	<b>112.7%</b>

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

	Dec 21	Budget
<b>Income</b>		
4000-00 · Regular		
4000-01 · Regular Tuition	138,453.27	153,116.00
4000-02 · Regular Registration	90.00	90.00
4000-00 · Regular - Other	1,195.00	0.00
<b>Total 4000-00 · Regular</b>	<b>139,738.27</b>	<b>153,206.00</b>
4020-00 · Fund Raiser Income		
4020-02 · Scrip Center	550.00	0.00
<b>Total 4020-00 · Fund Raiser Income</b>	<b>550.00</b>	<b>0.00</b>
4025-00 · Return Check Fees	0.00	30.00
4999-00 · Uncategorized Income	1,103.39	200.00
<b>Total Income</b>	<b>141,391.66</b>	<b>153,436.00</b>
<b>Expense</b>		
5000-00 · Wages Expense	133,408.22	135,000.00
5005-00 · Employer Payroll Tax Expense	45,083.02	45,000.00
5010-00 · Employee Benefits		
5010-01 · Health Insurance-Company Paid	-3,138.70	7,450.00
5010-02 · Optical Insurance-Company Paid	135.65	160.00
5010-03 · Dental Insurance-Company Paid	84.25	0.00
5010-04 · AFLAC Insurances-Employee Paid	-32.48	0.00
5010-05 · Thrivent Retirement Expense	110.00	0.00
<b>Total 5010-00 · Employee Benefits</b>	<b>-2,841.28</b>	<b>7,610.00</b>
5015-00 · Professional Fees		
5015-01 · Payroll Processing Fees	426.68	300.00
5015-02 · Legal Fees	0.00	250.00
<b>Total 5015-00 · Professional Fees</b>	<b>426.68</b>	<b>550.00</b>
5025-00 · Utilities Expense		
5025-02 · St. John's Utilities Expense	12,637.44	12,375.00
<b>Total 5025-00 · Utilities Expense</b>	<b>12,637.44</b>	<b>12,375.00</b>
5030-00 · Property Expenses		
5030-01 · Storage Rental Expense	239.00	220.00
5030-02 · Durable Goods Expense	3,664.22	1,000.00
5030-03 · Repairs & Maintenance Expense	950.00	1,000.00
<b>Total 5030-00 · Property Expenses</b>	<b>4,853.22</b>	<b>2,220.00</b>
5035 · Food & Dairy Expense	7,647.57	7,000.00
5040-00 · Supplies Expense		
5040-02 · Batteries Expense	11.33	50.00
5040-03 · Regular Supplies Expense	5,180.97	665.00
5040-05 · Teacher Directed Supplies Exp	54.27	500.00
5040-06 · Toys Expense	0.00	100.00
<b>Total 5040-00 · Supplies Expense</b>	<b>5,246.57</b>	<b>1,315.00</b>
5045-00 · Janitorial Supplies Expense	2,886.10	2,300.00
5050-00 · Field Trips Expense	721.00	0.00
5055-00 · Staff Expenses		
5055-02 · Staff Appreciation Expenses	948.23	200.00
5055-03 · Staff Training Expenses	2,420.00	600.00
<b>Total 5055-00 · Staff Expenses</b>	<b>3,368.23</b>	<b>800.00</b>
5060-00 · Administration Expense		
5060-01 · Copier Expense	991.73	300.00
5060-02 · Miscellaneous Expense	120.81	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	0.00	100.00
5060-00 · Administration Expense - Other	1,835.36	0.00
<b>Total 5060-00 · Administration Expense</b>	<b>2,947.90</b>	<b>1,550.00</b>
5065-00 · Special Occasion Expenses		
5065-07 · Christmas Expenses	155.00	5,000.00
<b>Total 5065-00 · Special Occasion Expenses</b>	<b>155.00</b>	<b>5,000.00</b>
5070-00 · Fund Raiser Expense		
5070-02 · Scrip Center Expense	2,160.53	0.00
5070-00 · Fund Raiser Expense - Other	-1,455.00	0.00
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>705.53</b>	<b>0.00</b>
<b>Total Expense</b>	<b>217,245.20</b>	<b>220,720.00</b>
<b>Net Income</b>	<b>-75,853.54</b>	<b>-67,284.00</b>

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

	Sep - Nov 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Regular				
4000-01 · Regular Tuition	481,499.50	473,877.00	7,622.50	101.6%
4000-02 · Regular Registration	140.00	270.00	-130.00	51.9%
4000-03 · Regular Activity Fees	2,052.00	0.00	2,052.00	100.0%
<b>Total 4000-00 · Regular</b>	<b>483,691.50</b>	<b>474,147.00</b>	<b>9,544.50</b>	<b>102.0%</b>
4005-00 · Summer				
4005-03 · Summer Activity Fees	-74.20	0.00	-74.20	100.0%
<b>Total 4005-00 · Summer</b>	<b>-74.20</b>	<b>0.00</b>	<b>-74.20</b>	<b>100.0%</b>
4015-00 · Field Trip Income	0.00	7,500.00	-7,500.00	0.0%
4020-00 · Fund Raiser Income				
4020-02 · Scrip Center	900.00	0.00	900.00	100.0%
4020-07 · Little Ceasars	1,708.25	0.00	1,708.25	100.0%
4020-11 · Lil Angels Commission	610.00	0.00	610.00	100.0%
4020-13 · Sub Sale	372.00	0.00	372.00	100.0%
4020-00 · Fund Raiser Income - Other	2,725.00	0.00	2,725.00	100.0%
<b>Total 4020-00 · Fund Raiser Income</b>	<b>7,716.45</b>	<b>0.00</b>	<b>7,716.45</b>	<b>100.0%</b>
4025-00 · Return Check Fees	-12.00	80.00	-102.00	-13.3%
4999-00 · Uncategorized Income	191,068.34	600.00	190,468.34	31,844.7%
<b>Total Income</b>	<b>682,390.09</b>	<b>482,337.00</b>	<b>200,053.09</b>	<b>141.5%</b>
<b>Expense</b>				
5000-00 · Wages Expense	245,293.04	270,000.00	-24,706.96	90.8%
5005-00 · Employer Payroll Tax Expense	86,013.32	90,000.00	-3,986.68	95.6%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	27,525.20	19,950.00	7,575.20	138.0%
5010-02 · Optical Insurance-Company Paid	384.94	480.00	-95.06	80.2%
5010-03 · Dental Insurance-Company Paid	571.39	0.00	571.39	100.0%
5010-04 · AFLAC Insurance-Employee Paid	1,757.45	0.00	1,757.45	100.0%
5010-05 · Thrivent Retirement Expense	730.00	0.00	730.00	100.0%
<b>Total 5010-00 · Employee Benefits</b>	<b>30,968.98</b>	<b>20,430.00</b>	<b>10,538.98</b>	<b>151.6%</b>
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	827.00	900.00	-73.00	91.9%
5015-02 · Legal Fees	0.00	750.00	-750.00	0.0%
<b>Total 5015-00 · Professional Fees</b>	<b>827.00</b>	<b>1,650.00</b>	<b>-823.00</b>	<b>50.1%</b>
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	37,178.28	37,125.00	53.28	100.1%
<b>Total 5025-00 · Utilities Expense</b>	<b>37,178.28</b>	<b>37,125.00</b>	<b>53.28</b>	<b>100.1%</b>
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	1,167.00	660.00	507.00	176.8%
5030-02 · Durable Goods Expense	17,872.17	3,000.00	14,872.17	595.7%
5030-03 · Repairs & Maintenance Expense	17,107.14	3,000.00	14,107.14	570.2%
<b>Total 5030-00 · Property Expenses</b>	<b>36,146.31</b>	<b>6,660.00</b>	<b>29,486.31</b>	<b>542.7%</b>
5035 · Food & Dairy Expense	21,475.14	21,000.00	475.14	102.3%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	27.44	150.00	-122.56	18.3%
5040-03 · Regular Supplies Expense	4,847.27	1,995.00	2,852.27	243.0%
5040-05 · Teacher Directed Supplies Exp	622.76	1,500.00	-877.24	41.5%
5040-06 · Toys Expense	0.00	300.00	-300.00	0.0%
<b>Total 5040-00 · Supplies Expense</b>	<b>5,497.47</b>	<b>3,945.00</b>	<b>1,552.47</b>	<b>139.4%</b>
5045-00 · Janitorial Supplies Expense	16,800.06	6,900.00	9,900.06	243.5%
5050-00 · Field Trips Expense	3,767.00	7,500.00	-3,733.00	50.2%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	1,539.77	600.00	939.77	256.6%
5055-03 · Staff Training Expenses	1,431.50	1,800.00	-368.50	79.5%
5055-00 · Staff Expenses - Other	49.00	0.00	49.00	100.0%
<b>Total 5055-00 · Staff Expenses</b>	<b>3,020.27</b>	<b>2,400.00</b>	<b>620.27</b>	<b>125.8%</b>
5060-00 · Administration Expense				
5060-01 · Copier Expense	1,983.81	900.00	1,083.81	220.4%
5060-02 · Miscellaneous Expense	101,439.86	500.00	100,939.86	20,288.0%
5060-03 · Advertising Expense	240.44	300.00	-59.56	80.1%
5060-04 · Computer Supplies Expense	0.00	900.00	-900.00	0.0%
5060-06 · Office Supplies Expense	0.00	750.00	-750.00	0.0%
5060-07 · Postage Expense	189.14	300.00	-110.86	63.0%
5060-00 · Administration Expense - Other	613.75	0.00	613.75	100.0%
<b>Total 5060-00 · Administration Expense</b>	<b>104,467.00</b>	<b>3,650.00</b>	<b>100,817.00</b>	<b>2,862.1%</b>
5065-00 · Special Occasion Expenses				
5065-01 · 100th Day Celebration Expenses	0.00	100.00	-100.00	0.0%
5065-06 · Halloween Expenses	642.00	500.00	142.00	128.4%
5065-00 · Special Occasion Expenses - Other	1,295.67	0.00	1,295.67	100.0%
<b>Total 5065-00 · Special Occasion Expenses</b>	<b>1,937.67</b>	<b>600.00</b>	<b>1,337.67</b>	<b>322.9%</b>
5070-00 · Fund Raiser Expense				
5070-02 · Scrip Center Expense	7,663.32	0.00	7,663.32	100.0%
5070-00 · Fund Raiser Expense - Other	1,405.09	0.00	1,405.09	100.0%
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>10,595.91</b>	<b>0.00</b>	<b>10,595.91</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>603,987.45</b>	<b>471,860.00</b>	<b>132,127.45</b>	<b>128.0%</b>
<b>Net Income</b>	<b>78,402.64</b>	<b>10,477.00</b>	<b>67,925.64</b>	<b>748.3%</b>