

The Children's Garden  
Director's Report  
August 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.
- Our Fall Program began on August 30<sup>th</sup>. Our program is almost at capacity. We have a couple part time spots available.
- The center provided all parents three different opportunities to meet their child's teacher. Two separate Google Meeting times were provided. A face-to-face meeting on August 26<sup>th</sup>. All team leaders were available to meet. Pastor Sarah and Pastor Elizabeth joined the staff. We provided parents, children, teachers with Rita Italian ice.
- Due to the emergency mask order, all children two years and older are required to wear masks while inside of the building. The teachers have been wearing masks since August 23<sup>rd</sup>.
- Completed the pre-designation for STARS on August 12<sup>th</sup>. Our final designation is scheduled for September 14<sup>th</sup>.
- Per Pastor Sarah request, the shed was cleaned out to prepare for church events and fall program. The youth lounge was organized and cleaned for activities for the upcoming year. We are grateful we were able to use this space.

Respectfully Submitted,

  
Tracy Baxter

The Children's Garden  
Director

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

August 2021

	Aug 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000-00 · Regular				
4000-01 · Regular Tuition	172,995.79	138,000.00	34,995.79	125.4%
4000-02 · Regular Registration	860.00	0.00	860.00	100.0%
4000-03 · Regular Activity Fees	3,746.00	0.00	3,746.00	100.0%
4000-00 · Regular - Other	671.00	0.00	671.00	100.0%
<b>Total 4000-00 · Regular</b>	<b>178,272.79</b>	<b>138,000.00</b>	<b>40,272.79</b>	<b>129.2%</b>
4005-00 · Summer				
4005-01 · Summer Tuition	5,543.00	16,000.00	-10,457.00	34.6%
4005-03 · Summer Activity Fees	-648.10	0.00	-648.10	100.0%
<b>Total 4005-00 · Summer</b>	<b>4,894.90</b>	<b>16,000.00</b>	<b>-11,105.10</b>	<b>30.6%</b>
4020-00 · Fund Raiser Income				
4020-10 · Giant A+ Rewards	0.00	624.66	-624.66	0.0%
<b>Total 4020-00 · Fund Raiser Income</b>	<b>0.00</b>	<b>624.66</b>	<b>-624.66</b>	<b>0.0%</b>
4999-00 · Uncategorized Income	648.76	660.00	-11.24	98.3%
<b>Total Income</b>	<b>183,816.45</b>	<b>155,284.66</b>	<b>28,531.79</b>	<b>118.4%</b>
<b>Expense</b>				
5000-00 · Wages Expense	85,348.73	110,000.00	-24,651.27	77.6%
5005-00 · Employer Payroll Tax Expense	30,425.81	0.00	30,425.81	100.0%
5010-00 · Employee Benefits				
5010-01 · Health Insurance-Company Paid	7,774.15	7,000.00	774.15	111.1%
5010-02 · Optical Insurance-Company Paid	115.08	130.00	-14.92	88.5%
5010-03 · Dental Insurance-Company Paid	252.56	0.00	252.56	100.0%
5010-04 · AFLAC Insurance-Employee Paid	573.03	0.00	573.03	100.0%
5010-05 · Thrivent Retirement Expense	155.00	0.00	155.00	100.0%
<b>Total 5010-00 · Employee Benefits</b>	<b>8,869.82</b>	<b>7,130.00</b>	<b>1,739.82</b>	<b>124.4%</b>
5015-00 · Professional Fees				
5015-01 · Payroll Processing Fees	299.36	260.00	39.36	115.1%
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>299.36</b>	<b>760.00</b>	<b>-460.64</b>	<b>39.4%</b>
5025-00 · Utilities Expense				
5025-02 · St. John's Utilities Expense	12,374.44	10,701.00	1,673.44	115.6%
<b>Total 5025-00 · Utilities Expense</b>	<b>12,374.44</b>	<b>10,701.00</b>	<b>1,673.44</b>	<b>115.6%</b>
5030-00 · Property Expenses				
5030-01 · Storage Rental Expense	0.00	188.00	-188.00	0.0%
5030-02 · Durable Goods Expense	4,493.89	2,000.00	2,493.89	224.7%
5030-03 · Repairs & Maintenance Expense	7,429.77	1,500.00	5,929.77	495.3%
<b>Total 5030-00 · Property Expenses</b>	<b>11,923.66</b>	<b>3,688.00</b>	<b>8,235.66</b>	<b>323.3%</b>
5035 · Food & Dairy Expense	8,600.28	5,000.00	3,600.28	172.0%
5040-00 · Supplies Expense				
5040-02 · Batteries Expense	0.00	50.00	-50.00	0.0%
5040-03 · Regular Supplies Expense	4,263.08	665.00	3,598.08	641.1%
5040-04 · Summer Supplies Expense	0.00	250.00	-250.00	0.0%
5040-05 · Teacher Directed Supplies Exp	245.43	500.00	-254.57	49.1%
5040-06 · Toys Expense	0.00	100.00	-100.00	0.0%
<b>Total 5040-00 · Supplies Expense</b>	<b>4,508.51</b>	<b>1,565.00</b>	<b>2,943.51</b>	<b>288.1%</b>
5045-00 · Janitorial Supplies Expense	2,964.91	2,300.00	664.91	128.9%
5050-00 · Field Trips Expense	44.14	0.00	44.14	100.0%
5055-00 · Staff Expenses				
5055-02 · Staff Appreciation Expenses	257.56	200.00	57.56	128.8%
5055-03 · Staff Training Expenses	877.75	600.00	277.75	146.3%
<b>Total 5055-00 · Staff Expenses</b>	<b>1,135.31</b>	<b>800.00</b>	<b>335.31</b>	<b>141.9%</b>
5060-00 · Administration Expense				
5060-01 · Copier Expense	2,006.26	360.00	1,646.26	557.3%
5060-02 · Miscellaneous Expense	101.50	300.00	-198.50	33.8%
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	5.60	100.00	-94.40	5.6%
5060-08 · NSF fees	0.00	30.00	-30.00	0.0%
5060-00 · Administration Expense - Other	205.32	0.00	205.32	100.0%
<b>Total 5060-00 · Administration Expense</b>	<b>2,318.68</b>	<b>1,440.00</b>	<b>878.68</b>	<b>161.0%</b>
5070-00 · Fund Raiser Expense				
5070-02 · Scrip Center Expense	449.12	0.00	449.12	100.0%
5070-00 · Fund Raiser Expense - Other	-175.00	0.00	-175.00	100.0%
<b>Total 5070-00 · Fund Raiser Expense</b>	<b>274.12</b>	<b>0.00</b>	<b>274.12</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>169,087.77</b>	<b>143,384.00</b>	<b>25,703.77</b>	<b>117.9%</b>
<b>Net Income</b>	<b>14,728.68</b>	<b>11,900.66</b>	<b>2,828.02</b>	<b>123.8%</b>

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Profit & Loss Budget vs. Actual

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4000-02 · Regular Registration	860.00	0.00
4000-03 · Regular Activity Fees	3,746.00	0.00
4000-00 · Regular - Other	671.00	0.00
<b>Total 4000-00 · Regular</b>	<b>178,272.79</b>	<b>138,000.00</b>
4005-00 · Summer		
4005-01 · Summer Tuition	5,543.00	16,000.00
4005-03 · Summer Activity Fees	-848.10	0.00
<b>Total 4005-00 · Summer</b>	<b>4,894.90</b>	<b>16,000.00</b>
4020-00 · Fund Raiser Income		
4020-10 · Giant A+ Rewards	0.00	624.66
<b>Total 4020-00 · Fund Raiser Income</b>	<b>0.00</b>	<b>624.66</b>
4999-00 · Uncategorized Income	648.76	660.00
<b>Total Income</b>	<b>183,816.45</b>	<b>155,284.66</b>
<b>Expense</b>		
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5010-03 · Dental Insurance-Company Paid	252.56	0.00
5010-04 · AFLAC Insurances-Employee Paid	573.03	0.00
5010-05 · Thrivent Retirement Expense	155.00	0.00
<b>Total 5010-00 · Employee Benefits</b>	<b>8,869.82</b>	<b>7,130.00</b>
5015-00 · Professional Fees		
5015-01 · Payroll Processing Fees	299.36	260.00
5015-02 · Legal Fees	0.00	250.00
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<b>Total 5015-00 · Professional Fees</b>	<b>299.36</b>	<b>760.00</b>
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<b>Total 5025-00 · Utilities Expense</b>	<b>12,374.44</b>	<b>10,701.00</b>
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5030-03 · Repairs & Maintenance Expense	7,429.77	1,500.00
<b>Total 5030-00 · Property Expenses</b>	<b>11,923.66</b>	<b>3,688.00</b>
5035 · Food & Dairy Expense	8,600.28	5,000.00
5040-00 · Supplies Expense		
5040-02 · Batteries Expense	0.00	50.00
5040-03 · Regular Supplies Expense	4,263.08	665.00
5040-04 · Summer Supplies Expense	0.00	250.00
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<b>Total 5070-00 · Fund Raiser Expense</b>	<b>274.12</b>	<b>0.00</b>
<b>Total Expense</b>	<b>169,087.77</b>	<b>143,384.00</b>
<b>Net Income</b>	<b>14,728.68</b>	<b>11,900.66</b>

## The Children's Garden - Financial Update

### Current Liabilities for September 2021

<u>Vendor</u>		<u>Balance Due</u>
St. John's		12,372.44
Payroll 9/10/2021		40,000.00
Payroll 9/24/2021		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 8/31/21	<u>8,719.00</u>
<b>Totals</b>		<b>\$144,159.44</b>

Savings Account	371,234.16	08/31/21
Checking Balance	<u>118,260.49</u>	08/31/21

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

The month of August was a good month for the center. We had an influx in enrollment to support the budget. The lines that were over repairs, regular supplies and durable were all over due to purchasing items needed for the program. Some of the big items were fence for the parsonage and grassy area, classroom supplies and other items needed to start the Fall program. We are looking forward to a great school year ahead and another successful year.

Respectfully Submitted  
Crissy Switzer