

TABLE 22.2  
Garden City Day Care: Operating Plan by Month

| Code      | Label                                    | Factor | July      | August    | September | October   |
|-----------|--|--------|-----------|-----------|-----------|-----------|
| 7200      | Salaries & related expenses:             |        |           |           |           |           |
| 7211      | Director                                 | 12     | 3,333.33  | 3,333.33  | 3,333.33  | 3,333.33  |
| 7221      | Teacher                                  | 9.35   | —         | —         | 4,547.44  | 11,368.59 |
| 7222      | Teaching Assistant                       | 9.35   | —         | —         | 3,412.54  | 8,531.34  |
| 7223      | Office Assistant                         | 12     | 2,250.00  | 2,250.00  | 2,250.00  | 2,250.00  |
| 7224      | Part Time Half-Shift Teacher             | 9.35   | —         | —         | 2,273.72  | 5,684.30  |
| 7225      | Part Time Half-Shift Teaching Assistants | 9.35   | —         | —         | 1,706.27  | 4,265.67  |
| 7210–20   | Total Salaries                           |        | 5,583.33  | 5,583.33  | 17,523.30 | 35,433.23 |
|           | Benefits                                 |        |           |           |           |           |
| 7230      | Pension plan contributions/Full Time     | 9.0%   | 502.50    | 502.50    | 1,218.90  | 2,293.49  |
| 7241      | Health insurance/Full Time               | 46.4%  | 2,591.91  | 2,591.91  | 6,287.11  | 11,829.90 |
| 7251      | FICA                                     | 6.2%   | 346.17    | 346.17    | 1,086.44  | 2,196.86  |
| 7252      | HI                                       | 1.5%   | 80.96     | 80.96     | 254.09    | 513.78    |
| 7253      | Other legally required                   | 2.0%   | 111.67    | 111.67    | 350.47    | 708.66    |
|           | Total Benefits                           |        | 3,633.21  | 3,633.21  | 9,197.01  | 17,542.69 |
| 7200      | Total Salary and Benefits                |        | 9,216.54  | 9,216.54  | 26,720.31 | 52,975.92 |
| 7011      | Fingerprinting fee                       | 22     | 220.00    | —         | 2,200.00  | —         |
| 7012      | Janitorial service                       |        | 3,765.00  | 3,765.00  | 3,765.00  | 3,765.00  |
| 7013      | Food service                             | 9      | —         | —         | —         | 8,299.02  |
| 7520      | Accounting fees                          | 4      | —         | —         | —         | —         |
| 7530      | Legal fees                               | 4      | —         | —         | 1,250.00  | —         |
| 7000—7500 | Total Contracts                          |        | 3,985.00  | 3,765.00  | 7,215.00  | 12,064.02 |
| 8100      | Nonpersonnel expenses:                   |        |           |           |           |           |
| 8111      | Office supplies                          | 4      | 50.00     | —         | —         | 50.00     |
| 8112      | Toys, books, and games                   |        | —         | 5,000.00  | —         | —         |
| 8131      | Phone and Internet service               | 12     | 400.00    | 400.00    | 400.00    | 400.00    |
| 8100      | Total Miscellaneous                      |        | 450.00    | 5,400.00  | 400.00    | 450.00    |
| 8200      | Facility & equipment expenses:           |        |           |           |           |           |
| 8211      | Rent                                     | 12     | 5,100.00  | 5,100.00  | 5,100.00  | 5,100.00  |
| 8221      | Electric service                         | 12     | 416.67    | 416.67    | 416.67    | 416.67    |
|           | Total Facility                           |        | 5,516.67  | 5,516.67  | 5,516.67  | 5,516.67  |
| 8260      | Equipment                                |        |           |           |           |           |
| 8260–11   | Child size table and 2 chairs            |        | —         | 5,400.00  | —         | —         |
| 8260–12   | Crib                                     |        | —         | 3,000.00  | —         | —         |
| 8260–13   | Office/classroom chairs                  |        | —         | 4,200.00  | —         | —         |
| 8260–14   | Office/classroom desks                   |        | —         | 2,400.00  | —         | —         |
| 8260–15   | Computer with monitor                    |        | —         | 7,200.00  | —         | —         |
| 8260–16   | Laser printer                            |        | —         | 400.00    | —         | —         |
| 8260–17   | Telephone equipment                      |        | —         | 400.00    | —         | —         |
| 8260–18   | Play equipment                           |        | —         | 2,000.00  | —         | —         |
| 8260–19   | Refrigerator for temporary food storage  |        | —         | 3,000.00  | —         | —         |
| 8260      | Total Equipment                          |        | —         | 28,000.00 | —         | —         |
| 8500      | Other expenses:                          |        |           |           |           |           |
| 8521      | Insurance                                | 4      | 1,250.00  | —         | —         | 1,250.00  |
| 8541      | Emergency training for staff             | 22     | 260.00    | —         | 2,600.00  | —         |
| 8591      | License fees                             |        | 1,000.00  | —         | —         | —         |
| 8592      | Background check fee                     | 22     | 200.00    | —         | 2,000.00  | —         |
| 8593      | Permit                                   |        | 200.00    | —         | —         | —         |
| 8500      | Total Other                              |        | 2,910.00  | —         | 4,600.00  | 1,250.00  |
|           | TOTAL EXPENDITURES                       |        | 22,078.21 | 51,898.21 | 44,451.98 | 72,256.61 |
| 5100      | Revenue from program fees:               |        |           |           |           |           |
| 5180      | Program service fees                     | 9      | 0         | 0         | 0         | 7,500.00  |
|           | NET TOTAL EXPENDITURE                    |        | 22,078.21 | 51,898.21 | 44,451.98 | 64,756.61 |