

TABLE 22.5
Garden City Day Care: First-Quarter Variance Analysis

| Code | Label | September | | | | First Quarter | | | |
|------------|--|-----------|-----------|------------|------------------|---------------|-----------|------------|------------------|
| | | Budget | Actual | Variance | Percent Variance | Budget | Actual | Variance | Percent Variance |
| 7200 | Salaries & related expenses: | | | | | | | | |
| 7211 | Director | 3,333.33 | 3,333.33 | — | 0.00% | 9,999.99 | 9,999.99 | — | 0.00% |
| 7221 | Teacher | 4,547.44 | 5,685.63 | (1,138.19) | −25.03% | 4,547.44 | 5,685.63 | (1,138.19) | −25.03% |
| 7222 | Teaching Assistant | 3,412.54 | 4,266.67 | (854.13) | −25.03% | 3,412.54 | 4,266.67 | (854.13) | −25.03% |
| 7223 | Office Assistant | 2,250.00 | 2,250.00 | — | 0.00% | 6,750.00 | 5,750.00 | 1,000.00 | 14.81% |
| 7224 | Part Time Half-Shift Teacher | 2,273.72 | 1,705.69 | 568.03 | 24.98% | 2,273.72 | 1,705.69 | 568.03 | 24.98% |
| 7225 | Part Time Half-Shift Teaching Assistants | 1,706.27 | 853.33 | 852.94 | 49.99% | 1,706.27 | 853.33 | 852.94 | 49.99% |
| 7210–20 | Total Salaries | 17,523.30 | 18,094.64 | (571.34) | −3.26% | 28,689.96 | 28,261.30 | 428.66 | 1.49% |
| 7230 | Benefits | | | | | | | | |
| 7230 | Pension plan | 1,218.90 | 1,398.21 | (179.31) | −14.71% | 2,223.90 | 2,313.21 | (89.31) | −4.02% |
| 7241 | contributions/Full Time Health insurance/Full Time | 6,287.11 | 7,211.98 | (924.87) | −14.71% | 11,470.93 | 11,931.57 | (460.64) | −4.02% |
| 7251 | FICA | 1,086.44 | 1,121.87 | (35.43) | −3.26% | 1,778.78 | 1,752.21 | 26.57 | 1.49% |
| 7252 | HI | 254.09 | 262.37 | (8.28) | −3.26% | 416.01 | 409.79 | 6.22 | 1.50% |
| 7253 | Other legally required | 350.47 | 361.89 | (11.42) | −3.26% | 573.81 | 565.23 | 8.58 | 1.50% |
| | Total Benefits | 9,197.01 | 10,356.32 | (1,159.31) | −12.61% | 16,463.43 | 16,972.01 | (508.58) | −3.09% |
| 7200 | Total Salary and Benefits | 26,720.31 | 28,450.96 | (1,730.65) | −6.48% | 45,153.39 | 45,233.31 | (79.92) | −0.18% |
| 7011 | Fingerprinting fee | 2,200.00 | 1,650.00 | 550.00 | 25.00% | 2,420.00 | 1,870.00 | 550.00 | 22.73% |
| 7012 | Janitorial service | 3,765.00 | 3,765.00 | — | 0.00% | 11,295.00 | 11,295.00 | — | 0.00% |
| 7013 | Food service | — | — | — | | — | — | — | |
| 7520 | Accounting fees | — | — | — | | — | — | — | |
| 7530 | Legal fees | 1,250.00 | — | 1,250.00 | 100.00% | 1,250.00 | 950.00 | 300.00 | 24.00% |
| 7000, 7500 | Total Contracts | 7,215.00 | 5,415.00 | 1,800.00 | 24.95% | 14,965.00 | 14,115.00 | 850.00 | 5.68% |
| 8100 | Nonpersonnel expenses: | | | | | | | | |
| 8111 | Office supplies | — | 25.00 | (25.00) | 100.00% | 50.00 | 125.00 | (75.00) | 150.00% |
| 8112 | Toys, books, and games | — | 2,000.00 | (2,000.00) | 100.00% | 5,000.00 | 4,250.00 | 750.00 | 15.00% |
| 8131 | Phone and Internet service | 400.00 | 390.00 | 10.00 | 2.50% | 1,200.00 | 1,185.00 | 15.00 | 1.25% |
| 8100 | Total Miscellaneous | 400.00 | 2,415.00 | (2,015.00) | −503.75% | 6,250.00 | 5,560.00 | 690.00 | 11.04% |
| 8200 | Facility & equipment expenses: | | | | | | | | |
| 8211 | Rent | 5,100.00 | 5,100.00 | - | 0.00% | 15,300.00 | 15,300.00 | - | 0.00% |
| 8221 | Electric service | 416.67 | 425.00 | (8.33) | −2.00% | 1,250.01 | 1,225.00 | 25.01 | 2.00% |
| 8210 | Total Facility | 5,516.67 | 5,525.00 | (8.33) | −0.15% | 16,550.01 | 16,525.00 | 25.01 | 0.15% |
| 8260 | Equipment | | | | | | | | |
| 8260–11 | Child size table and 2 chairs | — | — | — | | 5,400.00 | 5,520.00 | (120.00) | −2.22% |
| 8260–12 | Crib | — | — | — | | 3,000.00 | 2,810.00 | 190.00 | 6.33% |
| 8260–13 | Office/classroom chairs | — | — | — | | 4,200.00 | 4,150.00 | 50.00 | 1.19% |
| 8260–14 | Office/classroom desks | — | — | — | | 2,400.00 | 2,424.00 | (24.00) | −1.00% |