



LITTLE LEADERS OF GCK

EARLY LEARNING CENTER

AFAC Grant Proposal

2nd Round

July 21, 2023

Contact

Phone 620-275-5757
Website <https://www.littleleadersgck.com/>
Email cdccbookkeeper@gmail.com
Address 505 College Drive, Garden City, KS 67846

Application for use of Alcohol Tax Funds

2023 City of Garden City 2nd Round
LiveWell Finney County Process

You may provide additional information. However, this form must be completed.

Agency Name and Contact Information:	
<p>Moneys in the special alcohol and drug programs fund shall be expended only for the purchase, establishment, maintenance or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers.</p>	<p>Knowing this language will be the used to scrutinize and make awards for these funds please provide 2-3 pages of written documentation that provides an explanation of:</p> <ul style="list-style-type: none">• Is this request for purchase, establishment, maintenance or expansion of services or programs?• Yes, this grant request is for the establishment of new services and programs, but because our existing base is being utilized a little more like an expansion of what we currently provide focusing on a different age group/demographic in our community.• Is the request for a one-time purchase or on-going operating costs? If on-going operating costs, how will those programs continue in future years?• This request is for both, one-time costs associated with purchasing a vehicle, establishing insurance and property tax payments and on-going operating costs; specifically for one year of the cost of a part-time driver and two additional staff teachers for the before and after school program which is the focus of this request (expansion/creation of new programming). The operating costs after a full year will be able to be sustained by the tuition revenue of the program itself including revenues from summer camp that will be utilized by many of the same children utilizing the before and after school program. Launching the program itself is expensive and is an investment that is difficult for a struggling childcare

facility to make, however, they are needed programs that could eventually allow growth and expansion of the program beyond what we can currently offer and the programs after 1 year, if utilized by the community can wholly sustain itself.

- Is this request for services or programs? If both, please explain.
- **Both, early education and childcare with this request specifically focused on before and after school along with transportation to and from school. Creating a system that provides for a larger age demographic while parents work is a service to parents and to employers which is a benefit to the community, but this is also to specifically launch new programs that will assist in less children under the age of 11 being home alone before and after school. Ensuring they have a safe environment to learn and grow while parents are working. However, our efforts extend beyond the immediate benefits as we strive to provide a program aimed at minimizing instances where children under the age of 11 are left unsupervised before and after school. Our primary objective is to create a safe and nurturing environment while parents are away at work.**
- Principal purpose is defined as: first in importance, rank or value. Explain how your request will be used towards a service or program whose principal purpose is alcoholism and drug abuse prevention/education, detoxification, intervention abuse or treatment.
- **As you will read in the attached documentation, research shows that children who are “latch key” or left**

alone before and after school are more likely to use or abuse alcohol or drugs. Some of this is because of access and some is because of what they spend their alone time doing. Additionally, because the portion of the population that is forced to have their children home alone tend to be of lower socioeconomic status their children who are home alone do not have the support they need to refrain from such activities or any educational base in the topic. Before and after school programs have proven to help prevent and educate these same children. Providing a safe place for snacks, play, homework, and interaction with other children of the same age and appropriate adults. These programs can help with so many factors that affect children, but specifically eliminate the risk of alcoholism and drug abuse.

- If this is a maintenance request or not your first request for these funds, please provide the committee with how much you request in the first 50% and how much you have received in previous years. Little Leaders of GCK Early Learning Center or formally known as Community Day Care Center has never applied for AFAC funding.
- Provide documentation of who else you will receive funding from for this same purpose in 2023. This is the only grant available that can provide the funds needed for this specific use. Funds have been requested from the Western Kansas Community Foundation for the creation of two classrooms that are to be utilized for newborn through five years old, the summer camp and the before and after school program, which in turn is in relation to this funding request. These two classrooms play a vital role in our

	<p>programming, requiring significant investments in expensive materials and various resources to ensure their effectiveness. However, these classrooms serve multiple age groups within our facility, warranting separate grant requests to secure the necessary funding for the complete success of the program.</p> <ul style="list-style-type: none"> • Can you provide receipts for the use of the funds provided for by this grant? • Yes, receipts will be provided when the use of these funds occur. We will be able to account for all the money spent to adopt these new programs and to provide this service. We will also report back the progress and growth. As part of this programming our goal is to create a partnership with LiveWell Finney County, The City Prosecutor, The Finney County Attorney, The Sherriff’s Department and the Garden City Police Department to provide classes and education related to drugs and alcohol prevention and abuse. Not only will the before and after school program provide a safe place for the children, we will take the opportunity to educate them. <p>(See attached written and exhibit documentation for additional details)</p>
Requested Amount of Funding	\$201,050

Actual budgets for three previous years and projected 2023 budget. Also highlight where the funds you are requesting will go.	We have attached our general ledger for the last three years so that you can see and understand the business that has been Community Day Care Center. Following the General Ledger for yearend 2020, 2021 and 2022; rather than a general ledger there is a budgetary breakdown of the new programs from a revenue and expense perspective for what we would anticipate in the 2023-2024 school year. Those will then, of course, factor into the budget line of what you see generally each year from the General Ledger. The new Little of Leaders of GCK will be happy to provide the year end General Ledger for 2023, but will provide a full year review at the end of the
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	<p>year in 2024. What is important to understand both about budget, the center and the future of whether childcare could continue to be provided; is that if it had not been for COVID, Community Day Care Center would have closed in 2021. Funding from COVID along with the sale of an old building are the only reasons the center stayed open. When the current Board of Directors took over, most staff were making \$9 or less, unhappy with their work, and the door was revolving. Parents were paying \$125 per child for full-time care and the center was losing \$20,000 or more a month. Although some of those things have changed, the monthly loss continues. But the Board continues to work to actively create and adapt programs to work for that need the service in our community.</p> <p>What we hope to do with these new programs is to create multiple streams of revenue that will serve more than one group of the community. These streams of revenue, if they work as projected, would allow the center to operate within its monthly expenses and utilize grants solely for special projects, growth and development, curriculum, and further partnerships for special offerings. Right now, and in the last 10-15 years, grants have been utilized to survive and even with the grants the survival of the center is bleak without more. We hope to create sustainability.</p>
<p>Describe timeline for the purchase, establishment, maintenance or expansion of services or programs.</p>	<p>The mission and vision training to create the rebrand and ultimately become Little Leaders of GCK has been completed. The establishment of new programs, construction of new rooms, and other work necessary to implement these new programs is well underway. A previous grant (Western Kansas Community Foundation) was applied for in order to pay for the costs related to the center-based room we have added and the indoor active play room; both of which are crucial to the success of the before and after school programs, drop-in child care days, summer camp and date nights.</p> <p>Upon receipt of this grant, purchase of the vehicle, hiring of staff, and full implementation of the programs will occur within 30 days.</p>
<p>How will you show those awarding funds results at the end of the year that directly correlate to the statute language of K.S.A. 79-41a04.</p>	<p>Per K.S.A. 79-41a04 - Moneys in the special alcohol and drug programs fund shall be expended only for the purchase, establishment, maintenance or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse or treatment of persons who are alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers. In any county in which there has been organized an alcohol and drug advisory committee, the board of county commissioners shall request and obtain, prior to making any expenditures from the special alcohol and drug programs fund, the recommendations of the advisory committee concerning such expenditures. The board of county commissioners shall</p>

adopt the recommendations of the advisory committee concerning such expenditures unless the board, by unanimous vote of all commissioners, adopts a different plan for such expenditures.

Economic and social pressures are forcing more parents into the workplace at a time when children appear to most need adult guidance and supervision. These children, in turn, face a growing number of problems such as physical and sexual abuse, crime and delinquency, depression and suicide, drug and alcohol abuse, emotional and behavioral problems, learning difficulties, school attendance problems, domestic violence, pregnancy, abortion, and venereal disease. Many "latchkey" children experience stressful and even dangerous situations without access to adult guidance and support. It is estimated that as many as 10 million children care for themselves before or after school. Many latchkey kids begin their self-care responsibilities at approximately 8 years of age, but in rural areas may be as young as kindergarten.

According to census data in 2011, over 4 million children were left without supervision for more than 6 hours every week on average. Because of government and grant funded after school programs, many areas of the country were seeing those numbers drop dramatically. However, the legislative budgeting at the Federal level for these programs was cut and this has returned many of the percentages that hovered around 10% of children being latchkey to well above 25%.

And if you have ever been a parent to a school aged child in Finney County the options for care before and after school are extremely limited. The YMCA offers some programming but even that is limited and has faced some challenges. Summer care for school aged children is also difficult to access and to provide active education with interaction among children of multiple age groups, including those that are younger than them. Children in Finney County are staying home beginning at the age of 5 at the rate of 5-20 hours per week.

Additionally, the programs we all were very much accustomed to have been lost. D.A.R.E. and early access in 3rd-5th grade with law enforcement and other health organizations locally is less prevalent. The programs have faded away, and students are learning about the availability and the dangers of drugs and alcohol from their peers, older siblings, older relatives, and social media. Having a place like Little Leaders of GCK offers before and after school programming and building partnerships with agencies to provide this specific education will help not only the

children we are serving, but their siblings, relatives and other kids in their class that they pass along the information to each day.

Children in our programs will be loved and cared for, entertained, educated, safe and they will have fun. They will go home happy each evening and fulfilled after being with staff and other children. We will work hard to meet their needs and provide for them in a way that can allow parents to work. Which will include providing them safe transportation to and from school, alleviating parents from leaving work multiple times a day, waiting in lines to pick up, and transport to a safe place or hoping their children returned home by bus.

Little Leaders of GCK hopes that this is just the beginning and that down the road the program will grow into one of its own, and be able to serve multiple children at multiple sites, and include engagement or enrichment with play, dance, art, recreation and more by substance free adults in our community.

Please complete and return to Danielle Burke, Assistant City Manager, PO Box 998, Garden City, KS 67846 by 4:00 p.m., July 21, 2023. For a digital version of this form, please visit the City of Garden City website at www.garden-city.org.

Alcoholic Liquor Fund

The State of Kansas, in KSA 79-41a04, creates an Alcoholic Liquor Fund, and describes how those moneys are to be distributed back to local units of government. For cities with population greater than 6,000 (Garden City fits that category) the law sets forth that 1/3 of the money be credited to the general fund, 1/3 be credited to a special parks and recreation fund, and 1/3 to a special alcohol and drug programs fund in the city treasury.

The City Commission authorized an additional round of funding to help support programs that move towards current City Commission goals and ongoing initiatives related to childcare and co-responder programming. This programming still must be tied to prevention, education, intervention efforts within Garden City and Finney County.

This round will be one-time in nature and the City encourages applicants to apply for project/programming that is also more one-time in nature or outline how the program being proposed will be funded in future years.

The application will be reviewed by the LiveWell Finney County Board and does not have a limit. Successful applicants will be asked to complete a year-end report outlining how funds were used. The entire application needs to be complete in order for your agency to be considered.

Contacts

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Our Story

Little Leaders of GCK Early Learning Center, formally known as Community Day Care Center has been serving Garden City, Finney County, Kansas since 1968. It has mostly existed in the same state of existence since it was founded. Although the current Board of Directors, Executive Director and staff are working towards big changes the founding principles upon which this non-profit was based are still at the core. This is a community-based center that will continue to provide the services needed by Garden City, Finney County, Kansas. We just hope to expand those services to target important areas that are not currently being addressed and use those areas to expand our expertise, programing, and partnerships throughout the community.

Over the last year, the Board of Directors have spent countless hours soul searching for this agency. The Board of Directors went through extensive mission-driven vision training. The Board developed a new mission statement, core values and ultimately decided that a *full re-brand* was necessary to achieve the long-term goals of the center, but also the unmet needs of the community. Realizing that time was tight, money was even tighter, and the center had to stay open through all of our work. The Board of Directors and Staff decided that we were going to research, build, create and strive to provide something that wasn't being provided that all parents want – something other than day care. Our focus had to be on early education and programs that would offer a broader range of care and education to fit more types of students into our model. From this many of our new programs were born, including the before and after school program. Although this program could be done without transportation, it would not address the needs of those students and parents that needed them most without. With limited funds and limited time to get started we needed an avenue to get the vehicle in place, the driver, and the additional help we needed. **This grant opened at a time that could change the trajectory of this center and the programs offered to students under 10 years of age in this community.**

Our Vision

Our vision for childcare is to create a nurturing and stimulating environment that promotes the holistic development of every child. We envision a place where children feel safe, loved, and respected, and where they are encouraged to explore, discover, and grow. In our childcare program, we strive to foster a sense of curiosity and a love for learning. We believe in providing a wide range of age-appropriate activities that cater to the unique interests and abilities of each child. Through play, exploration, and guided educational experiences, we aim to develop their cognitive, physical, social, emotional, and creative skills.

Our vision also emphasizes the importance of building strong partnerships with parents and families. We recognize that parents are the primary caregivers and educators in a child's life, and we aim to work collaboratively with them to provide the best possible care and support for their children and for the work they as parents are doing in our community. We strive to create an open and transparent communication channel, where parents feel heard, involved, and valued. Furthermore, we aspire to cultivate a diverse and inclusive community, where children from all backgrounds feel welcome and respected. We believe that exposure to different cultures, perspectives, and experiences enriches the learning environment and helps foster empathy, understanding, and acceptance among children.

Ultimately, our vision for childcare is to create a foundation for lifelong learning and success. We aim to empower children to become confident, independent, and compassionate individuals, equipped with the skills, knowledge, and values needed to thrive in an ever-changing world. We have developed four very important core values in which we will focus our operations, programing and staffing. Those core values are as follows:

Service	Integrity	Fiscal Responsibility	Curriculum
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Our Rebrand

We are so proud to rebrand as the Little Leaders of GCK with a focus on Early Learning that we hope will foster learning opportunities and enrichment activities with The City of Garden City, Unified School District 457, Garden City Community College and Finney County. In addition, we will have a brand-new website, marketing materials and finally be taking all of our forms, applications, handbooks and other important information electronically. Our focus will expand from children who are newborn to age five and it will now have a focus on children who are newborn through age 10.



New Programs and Hours

Daily operation from
6:30am until 6:30pm

Before and After school
programming with
transportation

Childcare for days which USD
457 is closed with activities to
entertain the entire age group

Summer Camp for ages 5-10

Parents night out or in twice a
month from 4 p.m. 10 p.m.

Proposed Outcomes

The increase in the number of dual-career and single-parent families and the decrease in traditional, extended-family arrangements for child care have resulted in increasing numbers of children caring for themselves (latchkey youth) during out of school hours. Conservative estimates for youth under 13 years of age that regularly care for themselves range from 2 million to 6 million. These are also very low due to parents being reluctant to disclose that information.

It is a common belief that latchkey status places children at a greater risk for substance abuse use due to the lack of parental supervision during critical after school hours. There is evidence of a direct relationship between the number of hours spent in after-school self-care and the risk of alcohol, tobacco and other drugs. The risk was twice as high for students who were taking care of themselves for 11 or more hours a week. Additionally, it showed a direct casual impact to school readiness, lower school performance, lower self-esteem and negative responses from teachers. This group of children tend to also be more environmentally at risk and have alcohol and drugs more readily available when parents are away.

After school programs have the potential to serve as protective factors in and of themselves, as well as present youth with opportunities to develop or experience other protective factors. Several studies link after school program participation directly to reduced risk behaviors.

Reduced Risk Behaviors

Researchers found that students who participate in organized after school programs at least once a week are 16 percent less likely to binge drink and 31 percent less likely to use marijuana. Students who participate in after school programs at least two days a week are 18 percent less likely to use alcohol, 39 percent less likely to use marijuana, and 28 percent less likely to miss class without permission.

A review of youth risk and protective factors related to substance abuse found engagement in meaningful activities—volunteering or participating in peer-based programs or service-learning projects—was associated with reduced alcohol, tobacco, and drug use, teen pregnancy, school suspensions, and school dropouts.

Analysis of 43 studies of after school programs serving children between the ages of 5 and 14 observed declines in drug use or arrests and/or changes in attitudes towards drugs.

A review of 2,587 citations related to youth externalizing behaviors (delinquency, maladjustment, drug use, discipline problems, alcohol use etc.) found a positive, but not statistically significant, effect on externalizing behaviors. Longitudinal study of 3,000 elementary and middle school students participating in after school programs in eight states found reports of misconduct declined and, use of drugs and alcohol was less than their unsupervised peers.

Protective Factors



Depending on purpose and design, after school programs have the potential to cultivate a variety of protective factors linked with youth substance abuse and delinquency prevention including:

- Life skills and social competence
- Cultural identity and connection
- Positive personal qualities
- Positive self-concept
- Positive peer role models
- Religious identity
- High grade point average
- Connected to school
- Positive connection to other adults
- Safe, supportive, and connected neighborhoods
- Range of opportunities within the community for meaningful youth engagement

Cultivating Protective Factors

Many studies and evaluations have found that after school programs can cultivate protective factors:

- Can improve youth's feelings of safety.
- Can improve student achievement.
- Reduced risk behaviors.
- Can have positive effects on math and reading achievement for at-risk students.
- Positive associations between after school program participation and increases in student motivation, effort and attachment to school. Likewise, most studies included in the review found that participants experienced an improved sense of well-being (increased self- efficacy and self-concept, and decreased anxiety and depression) compared to non-participants.
- A longitudinal study of 3,000 students' participation in after school programs in eight states found participating elementary school students showed gains in social skills with peers and prosocial behaviors, as well as decreases in aggressive behaviors with peers.

In addition to cultivating specific protective factors for youth substance abuse and delinquency, after school programs can yield other positive outcomes for participating youth as well. An extensive range of positive academic, social/emotional, prevention, and health outcomes are associated with after school programs. While many of these outcomes are identified by research as protective factors for youth substance abuse and delinquency, others—such as improved homework completion or improved body image—support positive youth development in other important ways.

Anticipated Outcomes of Participation in After School Programs

Supportive Outcomes by Domain

Academic Outcomes

- Better attitudes towards school and higher educational aspirations
- Higher school attendance rates and less tardiness
- Less disciplinary action
- Lower dropout rates
- Better performance in school (achievement test scores, grades)
- Greater on-time promotion
- Improved homework completion
- Engagement in learning

Social/Emotional Outcomes

- Decreased behavioral problems
- Improved social and communication skills and/or relationships with peers, parents, and teachers
- Increased self-confidence, self-esteem, and self-efficacy
- Lower levels of depression and anxiety
- Development of initiative
- Improved feelings and attitudes toward self and school

Prevention

- Avoidance of drug and alcohol use
- Decreases in delinquency and violent behavior
- Increased knowledge of safe sex
- Avoidance of sexual activity
- Reduction in juvenile crime

Health and Wellness Outcomes

- Better food choices
- Increased physical activity
- Increased knowledge of nutrition and health practices
- Reduction in BMI
- Improved blood pressure
- Improved body image

Source: Table compiled by McDowell Group using information from Little, P., Wimer, C., & Weiss, H. B. (2008). After school programs in the 21st century: Their potential and what it takes to achieve it. *Issues and opportunities in out-of-school time evaluation*, 10(1-12).



Grant Dollars Requested

In order to really serve the expanded age groups Little Learners of GCK must have funding for the following:

- Purchase a van to full transport the children of the before and after school program including the taxes and insurance for the first year. (\$55,000)
- Two (2) staff persons to cover the before and after school programs and summer camp that we hope will serve the same group of children for one year. (\$75,200)
- One (1) alternate staff person to float and cover when regularly staff is not available so the program never becomes unavailable for one year. (\$37,600)
- A part-time driver for the van to do transportation for the before and afterschool programs for one year. (\$23,250)
- Construction costs that could not be included in the grant from Western Kansas Community Foundation for expanding Room 7 to house enough children for the active playroom and classroom adaptations throughout the facility that had to be made to take on the older age group and still provide the proper care at other age levels. (\$10,000)



\$55,000

\$75,200

\$37,600

\$23,250

\$10,000

TOTAL

\$201,050

AFAC Grant Proposal Round 2



New Revenue Streams

Before & After School Program

- \$100 a week
- 35 weeks per year
- Goal – 16 Kids
- Revenue = \$56,000
- Estimated Cost
- Ongoing registration, first come first serve. Registration opens August 1st.

\$56,000

Drop in Weeks

- \$200 a week
- 4 weeks (assuming school year, there could be some in summer, but we will assume those are summer camp)
- Goal – 16 kids
- Revenue = \$12,800
- RSVP two weeks ahead

\$12,800

Drop-in Days (school's out and other)

- \$55 per day per child
- Goal @ least = 7 days for 16 kids (school) = \$6,160
- But would like to get another 70 single child drop ins annually = \$3,850
- Revenue = \$10,010
- Prepay required

\$10,010

Date Nights

- \$50 per child
- 2 per month
- 4pm-10pm (Saturdays)
- RSVP one week ahead
- 20 children max (with ratio considered)
- Revenue = \$24,000
- Expense = \$4,320

\$19,680

Summer Camp

\$125 a week
12 weeks
Goal – 16 kids
Revenue = \$24,000

\$24,000

Total Revenues
\$122,490



LITTLE LEADERS OF GCK

EARLY LEARNING CENTER

Thank you!

Contact

Phone 620-275-5757
Website <https://www.littleleadersgck.com/>
Email cdccbookkeeper@gmail.com
Address 505 College Drive, Garden City, KS 67846

Community Daycare Center, Inc.
General Ledger Trial Balance

10/1/2019 to 9/30/2020

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets							
Current Assets							
900.00	Undeposited Payments	1,910.00		-1,155.00		755.00	
1000.00	My Checking Account	9,476.90		93,150.16		102,627.06	
1002.00	My Money Market Account	1,716.16		-1,716.16		0.00	
1003.00	Grant Checking Account	226.74		15,275.31		15,502.05	
1110.00	Accounts Receivable	9,909.28		2,193.97		12,103.25	
1004.00	Payroll Protection Program Checking	0.00		0.00		0.00	
		<u>23,239.08</u>		<u>107,748.28</u>		<u>130,987.36</u>	
Credit Cards							
1401.00	Golden Plains Visa Card - Contra	-174.50		-65.50		-240.00	
1402.00	Walmart Community Card - Contra	-4,240.85		-796.50		-5,037.35	
		<u>-4,415.35</u>		<u>-862.00</u>		<u>-5,277.35</u>	
Long Term Assets							
1215.00	Furniture & Equipment #1	34,896.55		0.00		34,896.55	
1215.50	Furniture & Equipment #2	107,559.74		0.00		107,559.74	
1240.50	Accumulated Depreciation #1	-188,837.36		0.00		-188,837.36	
1240.60	Accumulated Depreciation #2	-825,193.69		0.00		-825,193.69	
1245.00	Land #1	10,000.00		0.00		10,000.00	
1245.50	Land #2	82,980.00		0.00		82,980.00	
1250.50	Building & Improvement #2	1,220,877.69		0.00		1,220,877.69	
1250.00	Building & Improvement #1	245,262.68		0.00		245,262.68	
1255.50	Leasehold Improvements #2	4,333.95		0.00		4,333.95	
1260.00	Kitchen Equipment #1	10,671.52		0.00		10,671.52	
1260.50	Kitchen Equipment #2	30,532.92		0.00		30,532.92	
		<u>733,084.00</u>		<u>0.00</u>		<u>733,084.00</u>	
Other Assets							
1310.00	Loan Fees	2,503.70		0.00		2,503.70	
1320.00	Accumulated Amortization	-2,503.70		0.00		-2,503.70	
		<u>0.00</u>		<u>0.00</u>		<u>0.00</u>	
	Total of Assets:	<u>751,907.73</u>		<u>106,886.28</u>		<u>858,794.01</u>	
Liabilities							
Current Liabilities							
2000.00	Accounts Payable		4,573.99		-1,982.64		2,591.35
2002.00	Line of Credit		0.00		0.00		0.00

Community Daycare Center, Inc.
General Ledger Trial Balance

10/1/2019 to 9/30/2020

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Liabilities (Continued)							
Current Liabilities (Continued)							
2010.00	Federal Tax Liability		0.00		0.00		0.00
2015.00	FICA (Social Security)		0.00		0.00		0.00
2020.00	FICA (Medicare)		0.00		0.00		0.00
2025.00	State Tax Liability		0.00		0.00		0.00
2055.00	Accrued Compensation Acct		16,790.11		0.00		16,790.11
2060.00	Garnishment		0.00		0.00		0.00
2065.00	United Way		0.00		249.00		249.00
2070.00	Training Expense		0.00		0.00		0.00
2075.00	Hiring Expenses-Fingerprints		100.00		-28.00		72.00
2080.00	T-Shirt		0.00		0.00		0.00
			<u>21,464.10</u>		<u>-1,761.64</u>		<u>19,702.46</u>
Long Term Liabilities							
2100.00	Mortgages		78,485.50		-22,130.67		56,354.83
2200.00	Paycheck Protection Program FNB		0.00		107,000.00		107,000.00
			<u>78,485.50</u>		<u>84,869.33</u>		<u>163,354.83</u>
	Total of Liabilities:		<u>99,949.60</u>		<u>83,107.69</u>		<u>183,057.29</u>
Equity							
Equity Accounts							
3000.00	Owner's Equity		644,664.79		0.00		644,664.79
3010.00	Profit & Loss		7,293.34		0.00		7,293.34
			<u>651,958.13</u>		<u>0.00</u>		<u>651,958.13</u>
	Total of Equity:		<u>651,958.13</u>		<u>0.00</u>		<u>651,958.13</u>
Revenue							
Revenue From Services							
4000.00	Tuition		0.00		588,990.90		588,990.90
4005.00	Tuition: Subsidized (DCF)		0.00		31,250.95		31,250.95
4006.00	Tuition: Employee Child Care		0.00		0.00		0.00
4010.00	Tuition: Drop In		0.00		2,985.00		2,985.00
4025.00	Late Fees		0.00		1,482.00		1,482.00
4030.00	NSF Fees		0.00		690.00		690.00
4035.00	Misc. Charges		0.00		-14,132.81		-14,132.81

Community Daycare Center, Inc.
General Ledger Trial Balance

10/1/2019 to 9/30/2020

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue (Continued)						
Revenue From Services (Continued)						
4040.00	Customer Refund	0.00		-120.00		-120.00
4045.00	Grants	0.00		24,914.00		24,914.00
4046.00	Fundraisers	0.00		2,113.14		2,113.14
4049.00	United Way	0.00		26,100.00		26,100.00
4047.00	Donations	0.00		3,406.51		3,406.51
4048.00	Diversion Funds	0.00		2,210.00		2,210.00
4050.00	Food Program Reimbursement CACFP	0.00		23,207.29		23,207.29
		0.00		693,096.98		693,096.98
Other Revenue						
4100.00	Interest Revenue	0.00		0.15		0.15
4190.00	Bad Debt	0.00		-645.46		-645.46
		0.00		-645.31		-645.31
	Total of Revenue:	0.00		692,451.67		692,451.67
Expenses						
Operational Expenses						
5030.00	Maintenance	0.00	7,679.83		7,679.83	
5055.00	Payroll	0.00	384,943.25		384,943.25	
5060.00	Payroll Admin	0.00	36,908.88		36,908.88	
5070.00	Payroll-PTO	0.00	24,593.55		24,593.55	
5074.00	Payroll-Bonus	0.00	27,000.00		27,000.00	
5075.00	Payroll-Sick Pay-COVID19	0.00	1,961.25		1,961.25	
5080.00	Payroll-Training Benefits	0.00	216.98		216.98	
5090.00	Consulting Fees	0.00	7,880.00		7,880.00	
5095.00	Bank Fees	0.00	297.42		297.42	
5100.00	Interest Paid	0.00	5,332.87		5,332.87	
5025.00	Licensing	0.00	174.00		174.00	
		0.00	496,988.03		496,988.03	
Tax Expenses						
5500.00	FICA Share (Social Security)	0.00	29,488.66		29,488.66	
5505.00	FICA Share (Medicare)	0.00	6,896.55		6,896.55	
5515.00	SUTA Tax	0.00	3,078.46		3,078.46	
5520.00	Payroll Tax Expense	0.00	862.07		862.07	
		0.00	40,325.74		40,325.74	

Community Daycare Center, Inc.
General Ledger Trial Balance

10/1/2019 to 9/30/2020

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Expenses (Continued)						
Other Expenses						
5800.00 Mileage	0.00		254.04		254.04	
5820.00 Insurance Liability	0.00		26,788.38		26,788.38	
5825.00 Staff Development	0.00		345.70		345.70	
5825.50 Hiring Expenses	0.00		242.00		242.00	
5835.00 Equipment Rental	0.00		126.00		126.00	
5837.00 Credit Card Processing Fees	0.00		9,698.86		9,698.86	
5845.00 Building Repairs	0.00		97.85		97.85	
5850.00 Equipment Repairs	0.00		1,915.97		1,915.97	
5860.00 Utilities	0.00		29,837.68		29,837.68	
5865.00 Internet/Telephone	0.00		1,769.51		1,769.51	
5870.00 Janitorial	0.00		1,260.35		1,260.35	
5875.00 Food Expense	0.00		46,301.43		46,301.43	
5880.00 Non-Food Kitchen	0.00		3,350.45		3,350.45	
5885.00 Office Supplies	0.00		1,110.94		1,110.94	
5885.25 Office Expense	0.00		940.79		940.79	
5890.00 Classroom Supplies	0.00		264.24		264.24	
5900.00 Misc	0.00		1,547.32		1,547.32	
5950.00 Pest Control	0.00		632.80		632.80	
5955.00 Lawn Care	0.00		4,875.00		4,875.00	
	0.00		131,359.31		131,359.31	
Total of Expenses:	0.00		668,673.08		668,673.08	
Trial Balance Total:	751,907.73	751,907.73	775,559.36	775,559.36	1,527,467.09	1,527,467.09

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2020 to 9/30/2021

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets							
Current Assets							
900.00	Undeposited Payments	755.00		-30.00		725.00	
1000.00	My Checking Account	102,627.06		120,627.55		223,254.61	
1003.00	Grant Checking Account	15,502.05		25,839.40		41,341.45	
1110.00	Accounts Receivable	12,103.25		1,502.39		13,605.64	
1140.00	Bad Debt Allowance	-1,652.00		0.00		-1,652.00	
		<u>129,335.36</u>		<u>147,939.34</u>		<u>277,274.70</u>	
Credit Cards							
1401.00	Golden Plains Visa Card - Contra	-240.00		-50.18		-290.18	
1402.00	Walmart Community Card - Contra	-5,037.35		1,085.99		-3,951.36	
		<u>-5,277.35</u>		<u>1,035.81</u>		<u>-4,241.54</u>	
Long Term Assets							
1215.00	Furniture & Equipment #1	34,896.55		-34,896.55		0.00	
1215.50	Furniture & Equipment #2	107,559.74		0.00		107,559.74	
1240.50	Accumulated Depreciation #1	-204,269.36		188,837.36		-15,432.00	
1240.60	Accumulated Depreciation #2	-885,183.69		86,615.64		-798,568.05	
1245.00	Land #1	10,000.00		-10,000.00		0.00	
1245.50	Land #2	82,980.00		0.00		82,980.00	
1250.50	Building & Improvement #2	1,228,077.69		-245,262.68		982,815.01	
1250.00	Building & Improvement #1	245,262.68		0.00		245,262.68	
1255.50	Leasehold Improvements #2	4,333.95		0.00		4,333.95	
1260.00	Kitchen Equipment #1	10,671.52		-10,671.52		0.00	
1260.50	Kitchen Equipment #2	32,532.92		-70,721.93		-38,189.01	
		<u>666,862.00</u>		<u>-96,099.68</u>		<u>570,762.32</u>	
Other Assets							
1310.00	Loan Fees	2,503.70		0.00		2,503.70	
1320.00	Accumulated Amortization	-2,503.70		0.00		-2,503.70	
1330.00	WKCF Endowment Fund	0.00		10,000.00		10,000.00	
		<u>0.00</u>		<u>10,000.00</u>		<u>10,000.00</u>	
	Total of Assets:	<u>790,920.01</u>		<u>62,875.47</u>		<u>853,795.48</u>	
Liabilities							
Current Liabilities							
2000.00	Accounts Payable		6,781.65		0.00		6,781.65
2010.00	Federal Tax Liability		395.34		-395.34		0.00

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2020 to 9/30/2021

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Liabilities (Continued)							
Current Liabilities (Continued)							
2015.00	FICA (Social Security)		692.36		-692.36		0.00
2020.00	FICA (Medicare)		161.93		-161.93		0.00
2025.00	State Tax Liability		155.34		-155.34		0.00
2032.00	SUTA Tax Liability		592.18		0.00		592.18
2055.00	Accrued Compensation Acct		17,994.56		0.00		17,994.56
2065.00	United Way		249.00		-113.00		136.00
2075.00	Hiring Expenses-Fingerprints		28.00		200.00		228.00
			<u>27,050.36</u>		<u>-1,317.97</u>		<u>25,732.39</u>
Long Term Liabilities							
2100.00	Mortgages		56,354.83		-56,354.83		0.00
2200.00	Paycheck Protection Program FNB		107,000.00		-107,000.00		0.00
			<u>163,354.83</u>		<u>-163,354.83</u>		<u>0.00</u>
	Total of Liabilities:		<u>190,405.19</u>		<u>-164,672.80</u>		<u>25,732.39</u>
Equity							
Equity Accounts							
3000.00	Owner's Equity		608,087.16		0.00		608,087.16
3010.00	Profit & Loss		-7,572.34		0.00		-7,572.34
			<u>600,514.82</u>		<u>0.00</u>		<u>600,514.82</u>
	Total of Equity:		<u>600,514.82</u>		<u>0.00</u>		<u>600,514.82</u>
Revenue							
Revenue From Services							
4000.00	Tuition		0.00		574,902.44		574,902.44
4005.00	Tuition: Subsidized (DCF)		0.00		34,019.56		34,019.56
4006.00	Tuition: Employee Child Care		0.00		0.00		0.00
4010.00	Tuition: Drop In		0.00		2,502.00		2,502.00
4025.00	Late Fees		0.00		1,445.00		1,445.00
4030.00	NSF Fees		0.00		587.00		587.00
4035.00	Misc. Charges		0.00		-14,521.50		-14,521.50
4040.00	Customer Refund		0.00		0.00		0.00
4045.00	Grants		0.00		35,100.08		35,100.08
4045.40	Finnup #3 Maintenance		0.00		10,000.00		10,000.00

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2020 to 9/30/2021

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue (Continued)						
Revenue From Services (Continued)						
4046.00	Fundraisers	0.00		14,125.00		14,125.00
4049.00	United Way	0.00		22,950.00		22,950.00
4047.00	Donations	0.00		801.21		801.21
4048.00	Diversion Funds	0.00		3,396.50		3,396.50
4050.00	Food Program Reimbursement CACFP	0.00		28,942.14		28,942.14
4051.00	WKCF Match Day Funds	0.00		2,550.00		2,550.00
				<u>716,799.43</u>		<u>716,799.43</u>
Other Revenue						
4105.00	Other Revenue	0.00		122,020.58		122,020.58
4120.00	Sale of Building Revenue	0.00		-1,488.18		-1,488.18
4190.00	Bad Debt	0.00		594.20		594.20
				<u>121,126.60</u>		<u>121,126.60</u>
	Total of Revenue:	0.00		<u>837,926.03</u>		<u>837,926.03</u>
Expenses						
Operational Expenses						
5030.00	Maintenance	0.00	2,637.81		2,637.81	
5055.00	Payroll	0.00	344,977.04		344,977.04	
5060.00	Payroll Admin	0.00	34,746.67		34,746.67	
5070.00	Payroll-PTO	0.00	18,947.55		18,947.55	
5074.00	Payroll-Bonus	0.00	12,000.00		12,000.00	
5075.00	Payroll-Sick Pay-COVID19	0.00	6,457.60		6,457.60	
5080.00	Payroll-Training Benefits	0.00	1,250.34		1,250.34	
5090.00	Consulting Fees	0.00	8,120.00		8,120.00	
5095.00	Bank Fees	0.00	276.58		276.58	
5100.00	Interest Paid	0.00	1,586.46		1,586.46	
5025.00	Licensing	0.00	174.00		174.00	
			<u>431,174.05</u>		<u>431,174.05</u>	
Tax Expenses						
5500.00	FICA Share (Social Security)	0.00	25,939.51		25,939.51	
5505.00	FICA Share (Medicare)	0.00	6,066.48		6,066.48	
5515.00	SUTA Tax	0.00	1,104.81		1,104.81	
5520.00	Payroll Tax Expense	0.00	-3,702.82		-3,702.82	
			<u>29,407.98</u>		<u>29,407.98</u>	

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2020 to 9/30/2021

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Expenses (Continued)						
Other Expenses						
5820.00 Insurance Liability	0.00		21,279.64		21,279.64	
5825.00 Staff Development	0.00		1,752.29		1,752.29	
5825.50 Hiring Expenses	0.00		827.00		827.00	
5830.00 T-Shirt Expense	0.00		567.00		567.00	
5835.00 Equipment Rental	0.00		126.00		126.00	
5837.00 Credit Card Processing Fees	0.00		11,772.88		11,772.88	
5845.00 Building Repairs	0.00		12,376.51		12,376.51	
5850.00 Equipment Repairs	0.00		1,175.87		1,175.87	
5860.00 Utilities	0.00		22,931.64		22,931.64	
5865.00 Internet/Telephone	0.00		1,796.53		1,796.53	
5870.00 Janitorial	0.00		6,625.43		6,625.43	
5875.00 Food Expense	0.00		44,085.41		44,085.41	
5880.00 Non-Food Kitchen	0.00		3,870.52		3,870.52	
5885.00 Office Supplies	0.00		1,581.03		1,581.03	
5885.25 Office Expense	0.00		1,618.56		1,618.56	
5890.00 Classroom Supplies	0.00		3,347.27		3,347.27	
5900.00 Misc	0.00		-290.51		-290.51	
5915.00 Fundraising Expense	0.00		2,446.84		2,446.84	
5925.00 Grant Expense	0.00		6,888.22		6,888.22	
5950.00 Pest Control	0.00		517.60		517.60	
5955.00 Lawn Care	0.00		4,500.00		4,500.00	
	0.00		149,795.73		149,795.73	
Total of Expenses:	0.00		610,377.76		610,377.76	
Trial Balance Total:	790,920.01	790,920.01	673,253.23	673,253.23	1,464,173.24	1,464,173.24

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2021 to 9/30/2022

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets							
Current Assets							
900.00	Undeposited Payments	725.00		1,471.62		2,196.62	
1000.00	My Checking Account	223,254.61		26,337.69		249,592.30	
1003.00	Grant Checking Account	41,341.45		37,441.00		78,782.45	
1110.00	Accounts Receivable	11,675.68		-785.26		10,890.42	
1140.00	Bad Debt Allowance	-1,527.00		0.00		-1,527.00	
		<u>275,469.74</u>		<u>64,465.05</u>		<u>339,934.79</u>	
Credit Cards							
1401.00	Golden Plains Visa Card - Contra	-290.18		-815.64		-1,105.82	
1402.00	Walmart Community Card - Contra	-3,951.36		1,017.34		-2,934.02	
		<u>-4,241.54</u>		<u>201.70</u>		<u>-4,039.84</u>	
Long Term Assets							
1215.50	Furniture & Equipment #2	59,096.01		0.00		59,096.01	
1240.60	Accumulated Depreciation #2	-847,294.69		0.00		-847,294.69	
1245.50	Land #2	92,120.00		0.00		92,120.00	
1250.50	Building & Improvement #2	1,252,552.19		0.00		1,252,552.19	
		<u>556,473.51</u>		<u>0.00</u>		<u>556,473.51</u>	
Other Assets							
1310.00	Loan Fees	2,503.70		0.00		2,503.70	
1320.00	Accumulated Amortization	-2,503.70		0.00		-2,503.70	
1330.00	WKCF Endowment Fund	12,303.16		0.00		12,303.16	
		<u>12,303.16</u>		<u>0.00</u>		<u>12,303.16</u>	
	Total of Assets:	<u>840,004.87</u>		<u>64,666.75</u>		<u>904,671.62</u>	
Liabilities							
Current Liabilities							
2000.00	Accounts Payable		14,601.13		0.00		14,601.13
2010.00	Federal Tax Liability		963.00		0.00		963.00
2015.00	FICA (Social Security)		1,897.50		0.00		1,897.50
2020.00	FICA (Medicare)		443.77		0.00		443.77
2025.00	State Tax Liability		492.00		0.00		492.00
2032.00	SUTA Tax Liability		-5.01		0.00		-5.01
2055.00	Accrued Compensation Acct		15,302.45		0.00		15,302.45
2060.00	Garnishment		0.00		0.00		0.00
2065.00	United Way		136.00		0.00		136.00

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2021 to 9/30/2022

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Liabilities (Continued)							
Current Liabilities (Continued)							
2075.00	Hiring Expenses-Fingerprints		200.00		0.00		200.00
			<u>34,030.84</u>		<u>0.00</u>		<u>34,030.84</u>
	Total of Liabilities:		<u>34,030.84</u>		<u>0.00</u>		<u>34,030.84</u>
Equity							
Equity Accounts							
3000.00	Owner's Equity		608,087.16		0.00		608,087.16
3010.00	Profit & Loss		197,886.87		0.00		197,886.87
			<u>805,974.03</u>		<u>0.00</u>		<u>805,974.03</u>
	Total of Equity:		<u>805,974.03</u>		<u>0.00</u>		<u>805,974.03</u>
Revenue							
Revenue From Services							
4000.00	Tuition		0.00		495,711.24		495,711.24
4005.00	Tuition: Subsidized (DCF)		0.00		54,811.11		54,811.11
4006.00	Tuition: Employee Child Care		0.00		-145.00		-145.00
4010.00	Tuition: Drop In		0.00		2,334.00		2,334.00
4025.00	Late Fees		0.00		1,375.00		1,375.00
4030.00	NSF Fees		0.00		360.00		360.00
4035.00	Family Account Reimbursements		0.00		-16,496.20		-16,496.20
4040.00	Customer Refund		0.00		1,435.50		1,435.50
4045.00	Grants		0.00		107,134.00		107,134.00
4045.40	Finnup #3 Maintenance		0.00		10,000.00		10,000.00
4046.00	Fundraisers		0.00		3,475.00		3,475.00
4049.00	United Way		0.00		22,350.00		22,350.00
4047.00	Donations		0.00		440.15		440.15
4048.00	Diversion Funds		0.00		2,991.25		2,991.25
4050.00	Food Program Reimbursement CACFP		0.00		30,660.18		30,660.18
4051.00	WKCF Match Day Funds		0.00		2,890.00		2,890.00
			<u>0.00</u>		<u>719,326.23</u>		<u>719,326.23</u>
Other Revenue							
4190.00	Bad Debt		0.00		508.50		508.50
			<u>0.00</u>		<u>508.50</u>		<u>508.50</u>

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2021 to 9/30/2022

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Total of Revenue:		0.00		719,834.73		719,834.73
Expenses						
Operational Expenses						
5030.00	Maintenance	0.00	4,477.42		4,477.42	
5055.00	Payroll	0.00	334,023.12		334,023.12	
5060.00	Payroll Admin	0.00	34,314.42		34,314.42	
5070.00	Payroll-PTO	0.00	18,763.53		18,763.53	
5074.00	Payroll-Bonus	0.00	15,500.00		15,500.00	
5080.00	Payroll-Training Benefits	0.00	808.46		808.46	
5090.00	Consulting Fees	0.00	10,200.00		10,200.00	
5095.00	Bank Fees	0.00	240.00		240.00	
		<u>0.00</u>	<u>418,326.95</u>		<u>418,326.95</u>	
Tax Expenses						
5500.00	FICA Share (Social Security)	0.00	25,011.39		25,011.39	
5505.00	FICA Share (Medicare)	0.00	5,849.43		5,849.43	
5515.00	SUTA Tax	0.00	22.09		22.09	
5520.00	Payroll Tax Expense	0.00	-0.04		-0.04	
		<u>0.00</u>	<u>30,882.87</u>		<u>30,882.87</u>	
Other Expenses						
5805.00	Advertising	0.00	6.00		6.00	
5820.00	Insurance Liability	0.00	23,514.31		23,514.31	
5825.00	Staff Development	0.00	803.46		803.46	
5830.00	T-Shirt Expense	0.00	300.00		300.00	
5835.00	Equipment Rental	0.00	115.50		115.50	
5837.00	Credit Card Processing Fees	0.00	11,561.11		11,561.11	
5845.00	Building Repairs	0.00	40,580.46		40,580.46	
5850.00	Equipment Repairs	0.00	312.65		312.65	
5860.00	Utilities	0.00	25,251.45		25,251.45	
5865.00	Internet/Telephone	0.00	2,631.02		2,631.02	
5870.00	Janitorial	0.00	871.49		871.49	
5875.00	Food Expense	0.00	47,298.29		47,298.29	
5880.00	Non-Food Kitchen	0.00	3,882.48		3,882.48	
5885.00	Office Supplies	0.00	1,372.88		1,372.88	
5885.25	Office Expense	0.00	1,430.00		1,430.00	
5890.00	Classroom Supplies	0.00	645.89		645.89	
5895.00	Gifts	0.00	14.89		14.89	

Community Day Care Center, Inc.
General Ledger Trial Balance

10/1/2021 to 9/30/2022

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Expenses (Continued)						
Other Expenses (Continued)						
5900.00 Misc	0.00		-160.63		-160.63	
5915.00 Fundraising Expense	0.00		1,307.97		1,307.97	
5925.00 Grant Expense	0.00		39,162.95		39,162.95	
5950.00 Pest Control	0.00		555.99		555.99	
5955.00 Lawn Care	0.00		4,500.00		4,500.00	
	0.00		205,958.16		205,958.16	
Total of Expenses:	0.00		655,167.98		655,167.98	
Trial Balance Total:	840,004.87	840,004.87	719,834.73	719,834.73	1,559,839.60	1,559,839.60