

Southwestern Adventist Union Conference Early Childhood Education and Care Start-Up Manual

... because child evangelism is our responsibility.



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Early Childhood Program Start-up Manual

Planning Steps

Analysis and Feasibility Study

- Community, e.g. potential clientele, existing ECEC programs, economic conditions, governmental regulations, etc.
- Host site, e.g. resources, talents, structure, constituent support, limitations, etc.

Initial Contacts

- Contact local conference Office of Education
- Intent to Operate form (must be requested from Conference Office of Education Early Childhood specialist)

Organization

- Governing board selection & contact information
- Constitution, By-laws, Conflict of Interest and Statement of Confidentiality

Role and Mission

- Document vision, course and direction of organization
- Create mission statement
- Create goals and objectives, e.g. detail the “big picture”

Strategic plans

- Start-up money sources
- Annual budget
- Reserve monies, 3-6 months of annual budget
- Facing critical issues (licensing, city codes, financial, etc.)

Implementation of Goals

- Board appointed key individuals and duties of each, e.g. appointees focus on resources and critical issues (see worksheet)
- Timing and procedures for goal attainment

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Timeline

The following timeline is offered to individuals who seek to open an early childhood program.

To provide a consistent organizational structure, the North American Division has resolved that all proposed early childhood programs within its territory must file an Intent to Operate form with their local conference office of education, *regardless* of any applicable state licensing exemptions.

1st - 2nd month:

- Conduct a feasibility study or childcare needs assessment.
- Based on the results of the study or assessment, decide what service options to offer (see *servicing community options*).
- Choose a location.
- Determine whether the ECEC program will be school- or church- sponsored.
- Contact conference office of education to request an *Intent to Operate form* and schedule a meeting for the purpose of inspecting the proposed site for guidance and direction.
- Return completed form, with the voted action from the school and/or church board, to local conference office of education. The voted action should include:
 1. Intent to pursue operation of the ECEC program.
 2. Intent to hire/contract an individual to complete the requirements for operational licensure.

3rd – 4th month:

- Conference executive committee votes to approve or deny *Intent to Operate form*. The voted action should be on conference letterhead and include a response to:
 1. Intent to pursue operation of the ECEC program.
 2. Intent to hire/contract an individual to complete the requirements for operational licensure.
- Upon approval, consult with conference human resources (HR) department in regards to hiring/contracting an individual to complete the requirements for operational licensure.
- Develop and collect data for start-up and operating budget.
- Obtain funding: (e.g. grants, foundations, contributions, donations). A minimum fund allocation for three months is recommended.

5th – 7th month:

- Complete the required governmental licensing application packet.
- Contact Adventist Risk Management (ARM) for site visit and insurance quote.
- Apply for approvals from health, building safety, fire safety departments and other governmental agencies.

8th -10th month:

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Timeline

- Produce supportive documents for governmental licensure process.
- Submit supportive documents and governmental licensure application packet to the conference office of education for approval.
- Upon approval, order and purchase materials and equipment.
- Open utility accounts, if applicable

11th - 12th month:

- Submit the application packet and supporting documents for governmental licensure.
- Arrange for final inspection by licensing agencies.
- Interview prospective staff members.
- Upon receiving a license, set date to open.
- Establish starting date for staff.
 1. Hire staff.
 2. Obtain employment documents from conference HR department.
- Establish start date for clientele.
- Advertise, recruit and enroll children.

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Steps for Opening and ECEC Program

| Initial Requirements of the Local School and/or Church Site | | |
|---|--------------------------------|--|
| Consultant Initial | Conference Sup./Assoc. Initial | <i>This is page one of the Application for Center Operation and must be submitted to the union office prior to moving forward in the licensure process. Each requirement must be initialed by the responsible party prior to moving forward in the process of licensing an early childhood program.</i> |
| | | Contact local conference Office of Education. Inform the superintendent or associate of the intentions and interests of the local school and/or church to start an ECEC program. Define what type of ECEC program is desired. Request an Intent to Operate form. Document and date the conversation. |
| | | The school and/or church board must take a voted action that they would like to pursue opening an early childhood program, including the recommendation to secure an ECEC Consultant or other individual for the purposes of completing the requirements for operational licensure. |
| | | The local school and/or church board's vote must be written on the local school and/or church's letterhead and then forwarded to the local conference Office of Education. A copy must be kept on file at the local school and/or church site. |
| | | The local conference Office of Education must take the local school and/or church board's vote to the conference Board of Education for approval. |
| | | The conference office must take a voted action giving approval for the local school and/or church board to move forward in the application for operational licensure process. |
| | | The conference office must take a voted action giving approval for the local school and/or church board to move forward with securing an ECEC Consultant or other individual for the purposes of completing the requirements for operational licensure. |
| | | The conference office voted actions must be written on the conference office letterhead and filed at the local conference Office of Education. A copy is then sent to the local school and/or church site and kept on file. |

Securing an ECEC Consultant or other individual for the purpose of completing the requirements for operational licensure will be coordinated by the local conference Office of Education in collaboration with the Southwestern Union Conference Early Childhood Education and Care office.

For clarification: Should the local school and/or church wish to retain the ECEC Consultant as a teaching director for their early childhood program, such an arrangement would need to be a separate agreement from that of the consulting agreement. This arrangement will protect both the consultant and local school and/or church should unforeseen circumstances and/or delays occur.

Local Conference Office ECEC Liaison Signature

ECEC Consultant or Proposed Director Signature

Date

Date

Types of ECEC Programs

The planning and organization process for an early childhood education and care (ECEC) program in your community begins with the establishment of a task force of educators, parents, and constituency members. After identifying best practices in early childhood education, this group can determine what type of early childhood program would best meet the needs of the community. Below are different types of programs that can be considered.

Types of Early Childhood Education Programs

Early Childhood Program *(6 weeks – school-age)*

Traditional types of early childhood programs can include any combination of programs for infants, toddlers, preschoolers, pre-kindergarten and/or school-age children (before/after/summer). An early childhood program should be located in space adapted for child care purposes (see Intent to Operate Form, Section I).

Pre-School Center *(3-5 years old)*

Pre-school early childhood education programs are designed for children ages 3-5. This program is directed through a sequence of materials that offer hands-on learning. Teachers direct children with age-appropriate activities and direction comes as a result of the teacher's observations and carefully maintained notes.

Pre-Kindergarten Program in schools *(4-5 years old)*

Pre-Kindergarten programs are designed to help children develop the necessary skills they need to become successful future kindergarten students.

School-Age Child Care and Summer Care *(5+ years)*

The setting for a School-Age Child Care or Summer Care program may be in a school or child care center. Group size may range from 10 to 25 or more children, depending on the type of program and the ages of the children served. Programs may be open full days, open summer only, open before and/or after school, or a combination of the above.

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Business Plan

The **business plan** is to assist in the development of the overall course and direction of opening an early childhood education and care (ECEC) center. The purpose of this process is to ensure that the course and direction is well thought-out, sound, and appropriate for the local Adventist church and/or school site. The business plan should answer questions such as:

- **Who** is our target audience?
- **What** ministries can we provide?
- **Where** do we have the *appropriate* facilities?
- **When** and how often will the program operate?
- **How** can we best meet the needs of the families in our community?

All ECEC organizations need strategic long-range planning.

- Leadership requires a sense of direction and effective marketing strategies.
- The organization needs a strategy to deal with the critical issues it faces.
- Financial resources are limited. Planning can help to conserve and generate revenues.
- Decisions require lead-time in order to avoid quick-fix approaches.
- Population shifts and community changes require modification in how services are provided and funded.

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Demographic Feasibility Study

General Population

- Collect population statistics in desired location.*
- Determine the type of community to be served (i.e., urban, rural, suburban, etc).
- Identify the cultural makeup of the community (i.e., dominant religion, ethnicity, age, socioeconomic status, etc).

Competitors Demographics

- Determine the number and proximity of existing centers and home-based programs.*
- Determine the approximate number of children in need of care or on waiting lists.*
- Determine the quality and professionalism of existing programs.*
- Determine tuition, misc. fees and discounts offered by existing programs.*
- Determine the types of care provided by other programs, (e.g. Full Time, Part Time, Drop In, Play Center, Parent Co-Op., Evening/Night Care, Weekend Care, Shift Care, other misc. non-traditional care facilities, etc.)*
- Determine the type of existing centers, (e.g. Infant only, Toddler, Pre-School, School-Age, mixture, etc.)*
- Determine services provided by other programs, (e.g. hot meals, transportation, baby-sitting, bilingual teachers, dry cleaning drop off/pick up, pizza delivery, etc.)
- Determine the days and hours of operation of existing programs, including closings for vacation/holidays, and any special operation days, (e.g. Mother's Day Out, Shop 'Til You Drop, Sunday Night Date, etc.)

Community Demographics

- Determine if the proposed program is easily accessible (traffic flow, easy to find, visibility, etc)?
- Survey local businesses to establish community support, input, suggestions, and partnership opportunities. (e.g. contacting nearby universities, hospitals, and businesses).

Adventist Church Demographics

- Survey constituents to determine type of support for the proposed center.
- Identify the number of church/school families with young children needing services.

Results from the feasibility study must accompany the Intent to Operate form submitted to the local conference office of education for approval.

* This information may be obtained from a local or state Resource and Referral Agency or local licensing Agency.

Early Childhood Program Start-up Manual
Demographic Feasibility Study

Child Care Needs Assessment

We are exploring the child care needs of families in our community. We would appreciate your help in this process by completing the short survey below.

Please indicate the number of children in your home needing each kind of care listed below.

Preschoolers

Ages of child(ren) needing care:

- _____ Infants/toddlers
- _____ Two-year-olds
- _____ Three-to five-year-olds

Days and hours for which care is needed:

| | | | | |
|-----------|-----------|-----------|-----------|-----------|
| Mon. | Tue. | Wed. | Thurs. | Fri. |
| a.m./p.m. | a.m./p.m. | a.m./p.m. | a.m./p.m. | a.m./p.m. |

Specific hours/shifts for which care is needed _____

- _____ Full time care needed
- _____ Part time care needed
- _____ Preschool Only (3-4 hour program for children aged three through five)
- _____ Prefer morning sessions _____ Prefer afternoon sessions
- _____ Shift care needed
- _____ Drop-in care (“as needed” child care)

School-age children

- _____ Before school (6:00 a.m. until the start of school day)
- _____ After school (from the end of school day until 6:00 p.m.)
- _____ Non-school days (vacations, breaks, etc.)
- _____ Summer program

School your child(ren) attends: _____
Specific days/weeks needing care: _____
Specific hours/shifts care is needed: _____

What are you looking for in a child care provider? _____

Please return by date: _____

To: _____

Thank you for sharing!

Operating Board Selection

Definition of Local Board

Each ECEC center shall organize an ECEC board. The board is responsible for the operation of the ECEC center within conference adopted procedures and practices. The board has authority only when meeting in official session. The board acts as a group and no individual member or committee can act in place of the board except by board action. All actions of the board are implemented through the ECEC director/administrator.

The ECEC board should meet at a regular time and place and at least six (6) times during the calendar year.

Church-based ECEC programs must organize a separate governing board specifically to oversee the ECEC program. School-based ECEC programs can be governed under the school's board. With prior conference approval, a subset of an existing school or church board may act as an ECEC governing board.

Membership

The ECEC board members (other than ex officio members) are to be elected in accordance with the ECEC constitution, by-laws and working policies. The board shall be composed of members of the Seventh-day Adventist Church:

- Chairperson
- Vice-chairperson
- Secretary (ECEC center administrator or director)
- Treasurer
- Local conference office of education ECEC liaison

If ECEC center is affiliated with a church:

- Pastoral representative (ex-officio member)

If ECEC center is affiliated with a school:

- School principal/head teacher (ex-officio member)
- Business manager (ex-officio member)

A representative from the center's clientele may be appointed to the center board as a non-voting invitee.

Initial Functions of the Local ECEC Center Board

- Organize itself during the first meeting.
- Consider, in counsel with the superintendent of schools or designee, a proposed plan for the organization of an ECEC center.
- Insure that official minutes of each meeting of the board are kept and a duplicate copy filed with the conference office of education.
- Implement board decisions only through board-authorized representatives.
- Assume responsibility for the planning and funding of an annual operating budget.

Initial Responsibilities of the Local ECEC Center Board Chairperson

- Call and preside over board meetings.
- Follow parliamentary procedures as adopted by the center board.
- Encourage discussion which is relevant to the agenda items.
- Be acquainted with the ECEC program and confer with the administrator on items pertaining to its operation.

Securing an ECEC Consultant

Securing an ECEC Consultant or other individual for the purpose of completing the requirements for operational licensure will be coordinated by the local conference Office of Education in collaboration with the Southwestern Union Conference Early Childhood Education and Care office.

For clarification: Should the local school and/or church wish to retain the ECEC Consultant as a teaching director for their early childhood program, such an arrangement would need to be a separate agreement from that of the consulting agreement. This arrangement will protect both the consultant and local school and/or church should unforeseen circumstances and/or delays occur.

Board Members

Name of Proposed Center _____

Address _____

City _____ State _____ Zip _____

Phone number _____ Fax number _____

E-mail address _____ Website _____

Name of School or Church(s) _____

Address _____

City _____ State _____ Zip _____

Phone number _____ Fax number _____

E-mail address _____ Website _____

Chairperson _____

Phone number _____ e-mail _____

Vice Chairperson _____

Phone number _____ e-mail _____

Recording Secretary (ECEC Administrator/Director) _____

Phone number _____ e-mail _____

Treasurer/Business Manager _____

Phone number _____ e-mail _____

Principal/Head Teacher (if applicable) _____

Phone number _____ e-mail _____

Pastor _____

Phone number _____ e-mail _____

Local Conference Liaison _____

Phone number _____ e-mail _____

(Optional)

Center Client Representative _____

Phone number _____ e-mail _____

Key Individuals and Duties

Chairperson _____
Phone number _____ e-mail _____
Assignment _____

Vice Chairperson _____
Phone number _____ e-mail _____
Assignment _____

Recording Secretary (ECEC Administrator/Director) _____
Phone number _____ e-mail _____
Assignment _____

Treasurer/Business Manager _____
Phone number _____ e-mail _____
Assignment _____

Principal/Head Teacher _____
Phone number _____ e-mail _____
Assignment _____

Pastor _____
Phone number _____ e-mail _____
Assignment _____

Local Conference Liaison _____
Phone number _____ e-mail _____
Assignment _____

(Optional)
Center Client Representative _____
Phone number _____ e-mail _____
Assignment _____

Early Childhood Education and Care

Sample Agenda

July 1, 2010

1. Devotional/Prayer
2. Review of minutes
3. Directors report
4. Financial report
5. Licensing issues
6. Safety/Facility report
7. Enrollment update
8. Personnel

Old business:

- 1.
- 2.
- 3.
- 4.

New business:

- 1.
- 2.
- 3.
- 4.

Adjourn

Closing prayer

Early Childhood Education and Care

Sample

Board Minutes - Regular Session

July 1, 2010

7:00 p.m.

MINUTES

Members Present: Anderson, Steve Chair; Jean, Betty, Secretary; French, Larry; Hamilton, Linda; Jones, Tina; Mather, Fred; Rice, John; Smith, Jim.

Members Absents: Tom Roof

Guest: Ken Jennings, President of the Michigan Conference

Devotional: Tina Jones

Opening Prayer: Larry French

Approval of Minutes: **VOTED** to approve the minutes for the June 1, 2010, board meeting.

10:07:01

(yr:mo:action #)

Financial Statement: **VOTED** to accept the June 30, 2010, financial statement.

10:07:02

Director's Request: **VOTED** to approve the center director's request to attend the annual National Association of the Education of Young Children (NAEYC) Convention to be held November 3, 2010, in Anaheim, California. Center will pay \$210.00 registration fee, travel and hotel expenses, 4 day per diem at \$39.00 per day.

10:07:03

Field Trip Request: **VOTED** to allow the 4 year old class to visit the Discovery Museum in Chicago, IL, on Thursday, July 22, 2010, provided the director has received needed background checks on volunteer chaperones along with driver & vehicle information as required by risk management policies pertaining to field trips for and transportation of young children.

10:07:04

Playground: **VOTED** to purchase forest green playground rubber mulch for a total of \$1,500.00. Mulch will be delivered July 25, 2010.

10:07:05

Adjourned: **VOTED** to adjourn with closing prayer by Jim Smith - 8:15 p.m.

10:07:06

Early Childhood Program Start-up Manual
Agency Contact Information

| | |
|--|--|
| <p>Conference:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> | <p>Human Resources:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> |
| <p>Adventist Risk Management:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> | <p>City:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> |
| <p>County:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> | <p>State:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> |
| <p>Fire Marshall:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> | <p>Health Department:</p> <p>Organization Street address City, State Zip Phone: Toll Free: Web Site:</p> |

For further information about licensing regulations:
 United States <http://nccic.acf.hhs.gov/statedata/dirs/display.cfm?title=licensing>

NORTH AMERICAN DIVISION WORKING POLICY

P 35 Conflict of Interest

P 35 05 Statement of Policy

1. Individuals Included _ All trustees, officers, and employees of denominational organizations have a duty to be free from the influence of any conflicting interest when they represent the organization in negotiations or make representations with respect to dealings with third parties, and they are expected to deal with all persons doing business with the organization on a basis that is for the best interest of the organization without favor or preference to third parties or personal considerations.
2. Definition of Conflict
 - a. A conflict of interest arises when a trustee, an officer, or an employee of the organization has such a substantial personal interest in a transaction or in a party to a transaction that it reasonably might affect the judgment he/she exercises on behalf of the organization. He/she is to consider only the interests of the organization, always avoid sharp practices, and faithfully follow the established policies of the organization.
 - b. Because of the common objectives embraced by the various organizational units and institutions of the Seventh-day Adventist Church, membership held concurrently on more than one denominational committee or board, does not of itself constitute a conflict of interest provided that all the other requirements of the policy are met.
3. Conditions Constituting Conflict _ Although it is not feasible in a policy statement to describe all the circumstances and conditions that might have the potentiality of being considered as conflicts of interest, the following situations are considered to have the potentiality of being in conflict and therefore are to be avoided:
 - a. Engaging in outside business or employment that permits encroachment on the denominational organization's call for the full services of its employees even though there may not be any other conflict.
 - b. Engaging in any business with or employment by an employer that is any way competitive or in conflict with any transaction, activity, or objective of the organization.
 - c. Engaging in any business with or employment by a nondenominational employer who is a supplier of goods or services to the denominational organization.
 - d. Making use of the fact of employment by the denominational organization to further outside business or employment, or associating the denominational organization or its prestige with an outside business or employment.
 - e. Owning or leasing any property with knowledge that the denominational organization has an active or potential interest therein.
 - f. Lending money to or borrowing money from any third person who is a supplier of goods or services or a trustor or who is in any fiduciary relationship to the denominational organization or is otherwise regularly involved in business transactions with the denominational organization.
 - g. Accepting any gratuity, favor, benefit, or gift of greater than nominal value beyond the common courtesies usually associated with accepted business practice, or of any commission or payment of any sort in connection with work for the denominational organization other than the compensation agreed upon between the denominational organization and the employee.
 - h. Making use of or disseminating, including by electronic means, any confidential information acquired through employment by the denominational organization for personal profit or advantage, directly or indirectly.
4. Statement of Acceptance _ The chief administrative officer of the organization concerned shall present a statement of acceptance of the policy on conflict of interest to denominational administrators and department directors and to each member of the boards of trustees and all employees of denominational associations and institutional corporations having responsibility in connection with the handling of trustee funds, and such statements shall be signed and made available to the responsible auditors. The board of trustees of such organizations shall be apprised annually by denominational auditors of inherent exposures to denominational assets.

Signature

Date

Early Childhood Program Start-up Manual Statement of Confidentiality

SAMPLE
Please contact local conference for official
Statement of Confidentiality policy.

I hereby acknowledge, as a volunteer board member of

_____.

I understand that all information to which I have access in relation to specific individuals and situations, including but not limited to the identities of recipients or applicants for services and/or employment, social background information pertaining to specific individuals or families, budgetary items, tuition and/or other methods of financial support, discussion items and voted actions are to be held in the strictest confidence and may not be released or discussed for *any* purpose not specifically authorized by the state licensing agency, local conference Office of Education, and the Union Conference Office of Education. In addition, my personal social networking media posts may not include photos, names or stories that identify specific children.

I also understand that even after the termination of my appointment as a board member of

_____.

I am to maintain confidentiality of all information previously entrusted to me.

I further understand that any such breach of confidentiality may be a violation of law and may be a liability to the facility and the local conference.

Board Member Signature

Date

Board Chair Signature

Date

Early Childhood Program Start-up Manual

Constitution & By-Laws Instructions

Early Childhood Education and Care Constitution

The constitution is the definition of the early childhood education and care (ECEC) center. The Constitution for a specific ECEC program may add information to this definition, but constitution changes cannot supersede governmental regulatory guidelines nor adopted union policies. NOTE: School-based pre-kindergarten classrooms will fall under the school's voted constitution and by-laws and need not develop their own.

Early Childhood Education and Care By-Laws

The By-Laws for a specific ECEC program may add information to these sections, but changes in the By-Laws cannot supersede governmental regulatory guidelines nor adopted union policies.

- | | |
|----------------|--|
| Article 1 | Specify the legal name and physical address of the ECEC program. |
| Article 2 | Outline the purposes of the ECEC program. This article is answering the question as to why this program was started. What are the generic or specific goals for the ECEC program? |
| Article 3 | Outline the local ECEC Board composition, election and term of office, membership qualification, authority, functions, meetings, officers and ad-hoc committee requirements. Changes to this article will require approval from the local conference office of education. |
| Article 4 | The duties of the local ECEC host site, whether church-based, school-based or a combination, should be specified. Specific details regarding the agreement between the ECEC center and the host-site will need to be added. All added details in this article will require approval from the local conference office of education. |
| Article 5 | The usual parliamentary rules as laid down in the current edition of Robert's Rules of Order shall govern all deliberations in meetings when not in conflict with these by-laws. Changes to this article will require approval from the local conference office of education. |
| Article 6 | The Indemnification Clause. This article will require approval from the local conference office of education. |
| Article 7 | Dissolution Clause. This article will require approval from the local conference office of education. |
| Signature Page | Provide the date on which the constitution and by-laws are voted into effect along with the signatures of the local conference office of education representative and ECEC board chairperson. |

Mission & Philosophy

MISSION

A mission statement is a short written statement of the purpose of an organization. The mission statement should guide the actions of the organization, spell out its overall goal, provide a sense of direction, and guide decision-making.

Example:

Mission

North American Division ECEC programs provide young children with developmentally appropriate environments and experiences that are Christ-centered and consistent with the values of the Seventh-day Adventist church.

PHILOSOPHY

It is important to start by describing where you want to end. In other words, what are your objectives as an early childhood program? The rest of your philosophy statement should support these objectives which should be achievable and relevant to the responsibilities of your institution; avoid unclear or overly wordy statements.

Example:

Philosophy

Early Childhood Education and Care (ECEC) has its foundation in the Biblical imperative for the purposeful training of the young child. Scriptural verses on which this philosophy is based include instruction to “seek ye first the kingdom of God and His righteousness,” teach the words of Holy Script “diligently unto thy children,” and fulfill the admonition to “train up a child in the way he should go” (Matthew 6:33, Deuteronomy 6:7, Proverbs 22:6, King James Version).

The North American Division recognizes that the early education and care of the child is the beginning of a continual growth process. “Too much importance cannot be placed upon the early training of children. The lessons learned, the habits formed, during the years of infancy and childhood, have more to do with the formation of the character and the direction of the life than have all the instruction and training of after years” (White, 1905/2002, MH, p. 380, ¶2).

GOALS

There is a strong relationship between a successful organization and an effective goal setting process. Set goals that are specific, measurable, attainable, realistic and timely.

Mission & Philosophy

Example:

Goals

The goal of an Adventist early childhood program is to:

- collaborate with families to provide a balanced ECEC program
- meet the needs of the child's spiritual, physical, intellectual, social and emotional development from birth through the years of formal schooling
- focus on affirming the value of each child and family, bringing them closer to Christ

Early Childhood Education and Care

Name of Center _____ Type of Program _____

Mission:

Philosophy:

Goals:

Local Board Chairperson Signature _____

Board Action: _____ (date)

Early Childhood Education and Care
Proposed Annual Budget for 20__ - 20__

| INCOME DETAILS | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Budgeted 2008-09 | Budgeted 2009-10 | Budget % Gain | See Notes |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|------------------|--------------|
| Tuition | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-School/Pre-K/ Transitional Kindergarten | | | | | | | |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Social Serv/County | | | | | | | |
| PACE | | | | | | | |
| Child Care Council | | | | | | | |
| Americorps | | | | | | | |
| | | | | | | | |
| Drop-Ins | | | | | | | *1 |
| Subsidy | | | | | | | |
| Church | | | | | | | |
| School | | | | | | | |
| Conference | | | | | | | |
| Union | | | | | | | |
| Fees | | | | | | | |
| Registration Fees | | | | | | | *2 |
| Transportation Fees | | | | | | | *3 |
| Activity Fees | | | | | | | *4 |
| Insurance Fee | | | | | | | *5 |
| Meal/Snack Service Fee | | | | | | | *6 |
| Food Program (Government) | | | | | | | *7 |
| Interest Earning Accounts | | | | | | | *8 |
| Fundraisers | | | | | | | *9 |
| Grants/Gifts/Endowments | | | | | | | |
| Depreciation Reserve | | | | | | | |
| TOTAL INCOME | | | | | | | |

Beginning 20__ - __:

1. Drop-In clientele will be accepted as teacher/child ratios allow.
2. Each family desiring to reserve a space for their child will be charged a registration fee of at least \$50 per child. Registration monies placed in a savings account
3. Transportation fees charged to clientele for Field Trips and Before and After School transportation.
4. Each family will be charged a minimum of \$100 per child annual Activity Fee.
5. Annual child safety insurance fee should be charged to clientele to cover program's annual premium.
6. Annual meal/snack service cost analysis should be reflected in a fee charged back to clientele.
7. All monies received from government food program.
8. Cash deposits placed in an interest earning checking account.
9. Fundraisers conducted during the school year to help raise money for classroom supplies and specific equipment.

All financial records are subject to an annual audit by a third party.

1 of 4 Annual Budget

Early Childhood Education and Care
Proposed Annual Budget for 20__ - 20__

| EXPENSE DETAILS | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Budgeted 2008-09 | Budgeted 2009-10 | Budget % Gain | See Notes |
|-----------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|------------------|--------------|
| Direct Labor (Salaries) | | | | | | | |
| Indirect Labor Costs | | | | | | | |
| Hourly Wages | | | | | | | *1 |
| Payroll Taxes | | | | | | | |
| Medical Benefits | | | | | | | *2 |
| Retirement | | | | | | | *3 |
| Workman's Comp. | | | | | | | *4 |
| Student Labor | | | | | | | |
| Substitutes | | | | | | | *5 |
| Guest Teacher | | | | | | | |
| Overtime | | | | | | | *6 |
| Utilities | | | | | | | |
| Water | | | | | | | *7 |
| Gas | | | | | | | *7 |
| Electricity | | | | | | | *7 |
| Refuse | | | | | | | *7 |
| Maintenance | | | | | | | |
| Janitorial | | | | | | | *8 |
| Grounds Keeping | | | | | | | |
| Pest Control | | | | | | | |
| Misc. Repairs | | | | | | | |
| Classroom Supplies | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-school/Pre-K/TK | | | | | | | *9 |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Kitchen | | | | | | | *10 |
| Office | | | | | | | *9 |
| Custodial | | | | | | | |
| Provisions | | | | | | | *10 |
| Child Safety Insurance | | | | | | | |
| Facility Usage & Upkeep | | | | | | | |
| Usage Agreement | | | | | | | *11 |
| Building Repairs | | | | | | | |
| Insurance | | | | | | | *7 |
| Licensing Fees (Annual) | | | | | | | |
| Licensing Penalties | | | | | | | |
| Transportation | | | | | | | |
| Loan | | | | | | | |
| Insurance | | | | | | | |
| Maintenance | | | | | | | |
| DMV Fees | | | | | | | *12 |
| CDL licensing fees | | | | | | | |
| Field trips | | | | | | | *13 |
| Before/After School | | | | | | | *14 |
| Tickets | | | | | | | |
| Professional Development | | | | | | | |
| Certification/Accreditation | | | | | | | |
| Supplies Reserve | | | | | | | |
| Telephone | | | | | | | |
| Phone Service | | | | | | | *15 |
| Long Distance | | | | | | | *15 |
| Internet Access | | | | | | | *16 |
| Faxing | | | | | | | |
| Postage | | | | | | | |

All financial records are subject to an annual audit by a third party.

2 of 4 Annual Budget

Early Childhood Education and Care
Proposed Annual Budget for 20__ - 20__

| | | | | | | | |
|---------------------------------|--|--|--|--|--|--|-----|
| Mail | | | | | | | |
| Shipping | | | | | | | |
| Printed Matter | | | | | | | |
| Marketing | | | | | | | |
| Business Fees | | | | | | | *17 |
| Consumable Supplies, NOS | | | | | | | |
| Equipment | | | | | | | |
| Indoor | | | | | | | |
| Outdoor | | | | | | | |
| Emergency | | | | | | | |
| Capital Expenditures | | | | | | | |
| Bad and Doubtful | | | | | | | |
| Tuition Losses | | | | | | | |
| Loans (other than vehicle) | | | | | | | |
| Credit Accounts | | | | | | | |
| Other Payables Miscellaneous | | | | | | | |
| Total Expenses | | | | | | | |
| Total Income | | | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | | | |

1. Indirect Labor Costs should be divided to show the cost of hourly vs. salary staff.
2. Medical benefits are not offered to part time employees. This number is 6%* of Salaries and Wages and reflects what would be paid if all full time employees were to participate in the program, which some will not, since they are covered under their spouse's policies.
3. Retirement amount is 3%* of Salaries and Wages. *(Amount to be re-evaluated annually.)*
4. Workman's Comp. is 3.7%* of Salaries and Wages; average of 6%* of payroll costs in CA. *(Amount to be re-evaluated annually.)*
5. Totals for Substitutes who are used as regular hourly employees should be moved to Indirect Labor Costs.
6. Overtime hours should not be allowed without written approval.
7. Utility costs and Facility Insurance may already be included in the Use Agreement Fee.
8. Janitorial service, if terminated, will require employees to divide janitorial duties among themselves.
9. Money for Classroom Supplies and Office Supplies should be collected as Activity Fees. Fundraiser monies will be used to cover any excesses.
10. Money for Kitchen Supplies and Provisions will be collected as Meal/Snack Service or government Food Program. Registration Fees and Fundraiser monies will be used to cover any excesses.
11. Increases in Usage Agreement should not exceed 6-7% of monthly enrollment tuition.
12. Department of Motor Vehicle Fees.
13. Field Trips transportation will be billed to clientele at .33* per mile and divided by the number of children transported each trip. *(Amount to be re-evaluated annually.)*
14. Before and After School Transportation will be billed to clientele at .33* per mile times 180 school days, divided by the number of children transported for school year. No refunds are available for children withdrawn from the program during the school year. Example: Route 16.7 miles x .33 x 180 days / 12 kids = \$82.67 transportation charge per child. *(Amount to be re-evaluated annually.)*
15. Telephone and Long Distance charges are average of last two consecutive years. Include cellular phone charges.
16. Internet Access – per contract.
17. Business Fees such as membership to Chamber of Commerce.

**Numbers and percentages will need to be updated based on current costs and/or anticipated costs. Contact the local conference treasurer for most current information.*

Early Childhood Education and Care
Proposed Annual Budget for 20__ - 20__

BALANCE SHEET

| INCOME | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Budgeted 2008-09 | Budgeted 2009-10 |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Tuition | | | | | |
| Subsidy | | | | | |
| Fees | | | | | |
| Food Program (Government) | | | | | |
| Interest Earning Accounts | | | | | |
| Fundraisers | | | | | |
| Grants/Gifts/Endowments | | | | | |
| Depreciation Reserve | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL INCOME | | | | | |

| EXPENSES | Actual 2005-06 | Actual 2006-07 | Actual 2007-08 | Budgeted 2008-09 | Budgeted 2009-10 |
|---------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| Direct Labor (Salaries) | | | | | |
| Indirect Labor Costs | | | | | |
| Utilities | | | | | |
| Maintenance | | | | | |
| Classroom Supplies | | | | | |
| Provisions | | | | | |
| Child Safety Insurance | | | | | |
| Facility Usage & Upkeep | | | | | |
| Licensing Fees | | | | | |
| Transportation | | | | | |
| Professional Development | | | | | |
| Certification/Accreditation | | | | | |
| Supplies Reserve | | | | | |
| Telephone | | | | | |
| Postage | | | | | |
| Printed Matter | | | | | |
| Marketing | | | | | |
| Business Fees | | | | | |
| Consumable Supplies, NOS | | | | | |
| Equipment | | | | | |
| Capital Expenditures | | | | | |
| Bad and Doubtful | | | | | |
| Tuition Losses | | | | | |
| Loans (other than vehicle) | | | | | |
| Credit Accounts | | | | | |
| Other Payables Miscellaneous | | | | | |
| | | | | | |
| TOTAL EXPENSES | | | | | |
| TOTAL INCOME | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | |

All financial records are subject to an annual audit by a third party.

Child Development Budget Format
 Monthly Budget for 20__ - 20__

| INCOME DETAILS | January | February | March | April | May | June | See Notes |
|--|---------|----------|-------|-------|-----|------|-----------|
| Tuition | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-School/Pre-K/ Transitional Kindergarten | | | | | | | |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Social Serv/County | | | | | | | |
| PACE | | | | | | | |
| Child Care Council | | | | | | | |
| Americorps | | | | | | | |
| | | | | | | | |
| Drop-Ins | | | | | | | *1 |
| Subsidy | | | | | | | |
| Church | | | | | | | |
| School | | | | | | | |
| Conference | | | | | | | |
| Union | | | | | | | |
| Fees | | | | | | | |
| Registration Fees | | | | | | | |
| Transportation Fees | | | | | | | |
| Activity Fees | | | | | | | *2 |
| Insurance Fee | | | | | | | *3 |
| Meal/Snack Service Fee | | | | | | | *4 |
| Food Program (Government) | | | | | | | *5 |
| Interest Earning Accounts | | | | | | | *6 |
| Fundraisers | | | | | | | *7 |
| Grants/Gifts/Endowments | | | | | | | |
| Depreciation Reserve | | | | | | | |
| TOTAL INCOME | | | | | | | |

Beginning 20__ - __:

1. Drop-In clientele will be accepted as teacher/child ratios allow.
2. Each family desiring to reserve a space for their child will be charged a registration fee of at least \$50 per child. Registration monies placed in a savings account
3. Transportation fees charged to clientele for Field Trips and Before and After School transportation.
4. Each family will be charged a minimum of \$100 per child annual Activity Fee.
5. Annual child safety insurance fee should be charged to clientele to cover program's annual premium.
6. Annual meal/snack service cost analysis should be reflected in a fee charged back to clientele.
7. All monies received from government food program.
8. Cash deposits placed in an interest earning checking account.
9. Fundraisers conducted during the school year to help raise money for classroom supplies and specific equipment.

Child Development Budget Format
 Monthly Budget for 20__ - 20__

| EXPENSE DETAILS | January | February | March | April | May | June | See Notes |
|--------------------------|---------|----------|-------|-------|-----|------|-----------|
| Direct Labor (Salaries) | | | | | | | |
| Indirect Labor Costs | | | | | | | |
| Hourly Wages | | | | | | | *1 |
| Payroll Taxes | | | | | | | |
| Medical Benefits | | | | | | | *2 |
| Retirement | | | | | | | *3 |
| Workman's Comp. | | | | | | | *4 |
| Student Labor | | | | | | | |
| Substitutes | | | | | | | *5 |
| Guest Teacher | | | | | | | |
| Overtime | | | | | | | *6 |
| Utilities | | | | | | | |
| Water | | | | | | | *7 |
| Gas | | | | | | | *7 |
| Electricity | | | | | | | *7 |
| Refuse | | | | | | | *7 |
| Maintenance | | | | | | | |
| Janitorial | | | | | | | *8 |
| Grounds Keeping | | | | | | | |
| Pest Control | | | | | | | |
| Misc. Repairs | | | | | | | |
| Classroom Supplies | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-school/Pre-K/TK | | | | | | | *9 |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Kitchen | | | | | | | *10 |
| Office | | | | | | | *9 |
| Custodial | | | | | | | |
| Provisions | | | | | | | *10 |
| Child Safety Insurance | | | | | | | |
| Facility Usage & Upkeep | | | | | | | |
| Usage Agreement | | | | | | | *11 |
| Building Repairs | | | | | | | |
| Insurance | | | | | | | *7 |
| Licensing Fees--Annual | | | | | | | |
| Licensing Penalties | | | | | | | |
| Transportation | | | | | | | |
| Loan | | | | | | | |
| Insurance | | | | | | | |
| Maintenance | | | | | | | |
| DMV Fees | | | | | | | *12 |
| CDL licensing fees | | | | | | | |
| Field trips | | | | | | | *13 |
| Before/After School | | | | | | | *14 |
| Tickets | | | | | | | |
| Professional Development | | | | | | | |
| Accreditation Fund | | | | | | | |
| Supplies Reserve | | | | | | | |
| Telephone | | | | | | | |
| Phone Service | | | | | | | *15 |
| Long Distance | | | | | | | *15 |
| Internet Access | | | | | | | *16 |
| Faxing | | | | | | | |

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2 of 4 Jan-June

Child Development Budget Format
 Monthly Budget for 20__ - 20__

| | | | | | | | |
|---------------------------------|--|--|--|--|--|--|-----|
| Postage | | | | | | | |
| Mail | | | | | | | |
| Shipping | | | | | | | |
| Printed Matter | | | | | | | |
| Marketing | | | | | | | |
| Business Fees | | | | | | | *17 |
| Consumable Supplies, NOS | | | | | | | |
| Equipment | | | | | | | |
| Indoor | | | | | | | |
| Outdoor | | | | | | | |
| Emergency | | | | | | | |
| Capital Expenditures | | | | | | | |
| Bad and Doubtful | | | | | | | |
| Tuition Losses | | | | | | | |
| Loans (other than vehicle) | | | | | | | |
| Credit Accounts | | | | | | | |
| Other Payables Miscellaneous | | | | | | | |
| Total Expenses | | | | | | | |
| Total Income | | | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | | | |

1. Indirect Labor Costs should be divided to show the cost of hourly vs. salary staff.
2. Medical benefits are not offered to part time employees. This number is 6%* of Salaries and Wages and reflects what would be paid if all full time employees were to participate in the program, which some will not, since they are covered under their spouse's policies.
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5. Totals for Substitutes who are used as regular hourly employees should be moved to Indirect Labor Costs.
6. Overtime hours should not be allowed without written approval.
7. Utility costs and Facility Insurance may already be included in the Use Agreement Fee.
8. Janitorial service, if terminated, will require employees to divide janitorial duties among themselves.
9. Money for Classroom Supplies and Office Supplies should be collected as Activity Fees. Fundraiser monies will be used to cover any excesses.
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13. Field Trips transportation will be billed to clientele at .33* per mile and divided by the number of children transported each trip. *(Amount to be re-evaluated annually.)*
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17. Business Fees such as membership to Chamber of Commerce.

**Numbers and percentages will need to be updated based on current costs and/or anticipated costs. Contact the local conference treasurer for most current information.*

Child Development Budget Format
 Monthly Budget for 20__ - 20__

BALANCE SHEET

| INCOME | January | February | March | April | May | June |
|------------------------------|---------|----------|-------|-------|-----|------|
| Tuition | | | | | | |
| Subsidy | | | | | | |
| Fees | | | | | | |
| Food Program (Government) | | | | | | |
| Interest Earning Accounts | | | | | | |
| Fundraisers | | | | | | |
| Grants/Gifts/Endowments | | | | | | |
| Depreciation Reserve | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL INCOME | | | | | | |

| EXPENSES | January | February | March | April | May | June |
|-------------------------------------|---------|----------|-------|-------|-----|------|
| Direct Labor (Salaries) | | | | | | |
| Indirect Labor Costs | | | | | | |
| Utilities | | | | | | |
| Maintenance | | | | | | |
| Classroom Supplies | | | | | | |
| Provisions | | | | | | |
| Child Safety Insurance | | | | | | |
| Facility Usage & Upkeep | | | | | | |
| Licensing Fees | | | | | | |
| Transportation | | | | | | |
| Professional Development | | | | | | |
| Certification/Accreditation | | | | | | |
| Supplies Reserve | | | | | | |
| Telephone | | | | | | |
| Postage | | | | | | |
| Printed Matter | | | | | | |
| Marketing | | | | | | |
| Business Fees | | | | | | |
| Consumable Supplies, NOS | | | | | | |
| Equipment | | | | | | |
| Capital Expenditures | | | | | | |
| Bad and Doubtful | | | | | | |
| Tuition Losses | | | | | | |
| Loans (other than vehicle) | | | | | | |
| Credit Accounts | | | | | | |
| Other Payables | | | | | | |
| Miscellaneous | | | | | | |
| TOTAL EXPENSES | | | | | | |
| TOTAL INCOME | | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | | |

All financial records are subject to an annual audit by a third party.

4 of 4 Jan-June

Child Development Budget Format
 Monthly Budget for 20__ - 20__

| INCOME DETAILS | July | August | September | October | November | December | See Notes |
|--|------|--------|-----------|---------|----------|----------|-----------|
| Tuition | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-School/Pre-K/ Transitional Kindergarten | | | | | | | |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Social Serv/County | | | | | | | |
| PACE | | | | | | | |
| Child Care Council | | | | | | | |
| Americorps | | | | | | | |
| Drop-Ins | | | | | | | *1 |
| Subsidy | | | | | | | |
| Church | | | | | | | |
| School | | | | | | | |
| Conference | | | | | | | |
| Union | | | | | | | |
| Fees | | | | | | | |
| Registration Fees | | | | | | | |
| Transportation Fees | | | | | | | |
| Activity Fees | | | | | | | *2 |
| Insurance Fee | | | | | | | *3 |
| Meal/Snack Service Fee | | | | | | | *4 |
| Food Program (Government) | | | | | | | *5 |
| Interest Earning Accounts | | | | | | | *6 |
| Fundraisers | | | | | | | *7 |
| Grants/Gifts/Endowments | | | | | | | |
| Depreciation Reserve | | | | | | | |
| TOTAL INCOME | | | | | | | |

Beginning 20__ - __:

1. Drop-In clientele will be accepted as teacher/child ratios allow.
2. Each family desiring to reserve a space for their child will be charged a registration fee of at least \$50 per child. Registration monies placed in a savings account
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4. Each family will be charged a minimum of \$100 per child annual Activity Fee.
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Child Development Budget Format
 Monthly Budget for 20__ - 20__

| EXPENSE DETAILS | July | August | September | October | November | December | See Notes |
|--------------------------|------|--------|-----------|---------|----------|----------|-----------|
| Direct Labor (Salaries) | | | | | | | |
| Indirect Labor Costs | | | | | | | |
| Hourly Wages | | | | | | | *1 |
| Payroll Taxes | | | | | | | |
| Medical Benefits | | | | | | | *2 |
| Retirement | | | | | | | *3 |
| Workman's Comp. | | | | | | | *4 |
| Student Labor | | | | | | | |
| Substitutes | | | | | | | *5 |
| Guest Teacher | | | | | | | |
| Overtime | | | | | | | *6 |
| Utilities | | | | | | | |
| Water | | | | | | | *7 |
| Gas | | | | | | | *7 |
| Electricity | | | | | | | *7 |
| Refuse | | | | | | | *7 |
| Maintenance | | | | | | | |
| Janitorial | | | | | | | *8 |
| Grounds Keeping | | | | | | | |
| Pest Control | | | | | | | |
| Misc. Repairs | | | | | | | |
| Classroom Supplies | | | | | | | |
| Infants | | | | | | | |
| Toddlers | | | | | | | |
| Pre-school/Pre-K/TK | | | | | | | *9 |
| School-Age | | | | | | | |
| Kindergarten | | | | | | | |
| Kitchen | | | | | | | *10 |
| Office | | | | | | | *9 |
| Custodial | | | | | | | |
| Provisions | | | | | | | *10 |
| Child Safety Insurance | | | | | | | |
| Facility Usage & Upkeep | | | | | | | |
| Usage Agreement | | | | | | | *11 |
| Building Repairs | | | | | | | |
| Insurance | | | | | | | *7 |
| Licensing Fees--Annual | | | | | | | |
| Licensing Penalties | | | | | | | |
| Transportation | | | | | | | |
| Loan | | | | | | | |
| Insurance | | | | | | | |
| Maintenance | | | | | | | |
| DMV Fees | | | | | | | *12 |
| CDL licensing fees | | | | | | | |
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| Before/After School | | | | | | | *14 |
| Tickets | | | | | | | |
| Professional Development | | | | | | | |
| Accreditation Fund | | | | | | | |
| Supplies Reserve | | | | | | | |
| Telephone | | | | | | | |
| Phone Service | | | | | | | *15 |
| Long Distance | | | | | | | *15 |
| Internet Access | | | | | | | *16 |
| Faxing | | | | | | | |

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Child Development Budget Format
 Monthly Budget for 20__ - 20__

| | | | | | | | |
|---------------------------------|--|--|--|--|--|--|-----|
| Postage | | | | | | | |
| Mail | | | | | | | |
| Shipping | | | | | | | |
| Printed Matter | | | | | | | |
| Marketing | | | | | | | |
| Business Fees | | | | | | | *17 |
| Consumable Supplies, NOS | | | | | | | |
| Equipment | | | | | | | |
| Indoor | | | | | | | |
| Outdoor | | | | | | | |
| Emergency | | | | | | | |
| Capital Expenditures | | | | | | | |
| Bad and Doubtful | | | | | | | |
| Tuition Losses | | | | | | | |
| Loans (other than vehicle) | | | | | | | |
| Credit Accounts | | | | | | | |
| Other Payables Miscellaneous | | | | | | | |
| TOTAL EXPENSES | | | | | | | |
| TOTAL INCOME | | | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | | | |

1. Indirect Labor Costs should be divided to show the cost of hourly vs. salary staff.
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16. Internet Access – per contract.
17. Business Fees such as membership to Chamber of Commerce.

**Numbers and percentages will need to be updated based on current costs and/or anticipated costs. Contact the local conference treasurer for most current information.*

Child Development Budget Format
 Monthly Budget for 20____ - 20____

BALANCE SHEET

| INCOME | July | August | September | October | November | December |
|------------------------------|------|--------|-----------|---------|----------|----------|
| Tuition | | | | | | |
| Subsidy | | | | | | |
| Fees | | | | | | |
| Food Program (Government) | | | | | | |
| Interest Earning Accounts | | | | | | |
| Fundraisers | | | | | | |
| Grants/Gifts/Endowments | | | | | | |
| Depreciation Reserve | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL INCOME | | | | | | |

| EXPENSES | July | August | September | October | November | December |
|-------------------------------------|------|--------|-----------|---------|----------|----------|
| Direct Labor (Salaries) | | | | | | |
| Indirect Labor Costs | | | | | | |
| Utilities | | | | | | |
| Maintenance | | | | | | |
| Classroom Supplies | | | | | | |
| Provisions | | | | | | |
| Child Safety Insurance | | | | | | |
| Facility Usage & Upkeep | | | | | | |
| Licensing Fees | | | | | | |
| Transportation | | | | | | |
| Professional Development | | | | | | |
| Certification/Accreditation | | | | | | |
| Supplies Reserve | | | | | | |
| Telephone | | | | | | |
| Postage | | | | | | |
| Printed Matter | | | | | | |
| Marketing | | | | | | |
| Business Fees | | | | | | |
| Consumable Supplies, NOS | | | | | | |
| Equipment | | | | | | |
| Capital Expenditures | | | | | | |
| Bad and Doubtful | | | | | | |
| Tuition Losses | | | | | | |
| Loans (other than vehicle) | | | | | | |
| Credit Accounts | | | | | | |
| Other Payables | | | | | | |
| Miscellaneous | | | | | | |
| TOTAL EXPENSES | | | | | | |
| TOTAL INCOME | | | | | | |
| NET SURPLUS OR (DEFICIT) | | | | | | |

All financial records are subject to an annual audit by a third party.

Curriculum Plan

A Seventh-day Adventist Early Childhood Curriculum which integrates faith and learning is currently being developed by the North American Division. Until this curriculum is available, you are encouraged to use a researched-based state-approved curriculum that aligns with the National Association for the Education of Young Children. For interim curriculum suggestions, please refer to the Resources page.

Please briefly describe your plan below.

Name of Curriculum: _____

Publisher: _____

Year Published: _____ Edition: _____

Explain why you have chosen this curriculum:

Curriculum Plan

CURRICULUM RESOURCES

| | |
|---|--|
| <p>Infants, Toddlers and Two year olds</p> | <p style="text-align: center;">Ladder of Life Series</p> <p>(8 storybooks, activity and song book) available for purchase on-online</p> |
| <p>Preschool and Pre-kindergarten</p> | <p style="text-align: center;">God, Creation & Me</p> <p>(Bible-based curriculum). Joan Summers 25070 Tulip Avenue Loma Linda, CA 92354 Phone: (909) 976-6075 E-mail: georges1929@yahoo.com</p> |
| <p>Preschool and Pre-kindergarten</p> | <p style="text-align: center;">God, Creation & Me</p> <p>(Bible-based curriculum). Joan Summers 25070 Tulip Avenue Loma Linda, CA 92354 Phone: (909) 976-6075 E-mail: georges1929@yahoo.com</p> <p style="text-align: center;">CREATIONkids</p> <p>http://ecec.nadeducation.org/creation-kids-curriculum/</p> |

Learning Centers Basics

The following suggestions for learning centers and resources are included for the purpose of acquiring materials, equipment and supplies. These learning center and resource lists are specifically for children within preschool and pre-kindergarten classrooms. The lists are not exhaustive and leave room for spontaneity and creativity based on the children's interests and needs.

Suggested Bare Basics

- audiocassette player-recorder and audiocassettes
- balance scales
- blocks (a variety of large, small, wooden, plastic, etc.)
- books (fair and equitable)
- bowls (for cooking activities, etc.)
- broom and dustpan
- bulletin boards
- carpet (for quiet-time and group assembly areas)
- cash register and play money
- chairs (small)
- chalkboard, chalk and brushes
- clothes (for dress-up)
- compact disc player and compact discs (access to)
- computer, hardware and software
- containers (a variety of sizes for storage)
- cookie sheets
- crayons (including ones with realistic skin tones)
- cupboards
- cutlery (play and real)
- date stamp
- day book
- desk and chair (for teacher)
- dishes (play and real)
- doll & doll clothes (fair and equitable--both genders, multicultural)
- easel for painting, drawing, etc.
- experience chart and stand
- miscellaneous treasures including buttons, rocks, shells
- overhead projector, transparencies and markers
- paint (a variety, including finger paint, tempera paint) and paintbrushes (a variety of sizes and types)
- paper (a variety, including experience chart, newsprint, construction paper, tissue paper, wallpaper)
- pencils
- plants
- play dough, plasticine
- pots and pans (play and real)
- props (miniature signs, vehicles, people, animals)
- puppet theatre (an old television cabinet works well)
- puppets (fair and equitable--both genders, multicultural)
- puzzles (fair and equitable)
- record player and records, if available
- refrigerator (for playhouse; also, access to real one)
- rhythm instruments
- rulers (a variety of lengths)
- sand table, sand and appropriate toys
- scissors (for left and right-handed students)
- sensory table
- shelves
- sponges
- stapler
- stove (for playhouse; also access to real one)
- tables (low)
- tape (transparent, painter's, etc.)

Learning Centers Basics

- filing cabinet
- flannel board and felt figures
- games (card, board, etc.)
- globe
- hole punch
- listening post and headphones
- lockers or baskets for cubbies
- magnetic board and figures
- magnets (bar, horseshoe, etc.)
- magnifying glass
- manipulatives (a variety)
- markers (non-toxic, washable)
- measuring cups and spoons
- mirror
- telephone (for play)
- typewriter
- utensils (wooden spoon, spatula, etc.)
- water table and appropriate toys
- whiteboard and wipe-off markers
- wood scraps
- workbench with peg-board for storing tools; carpentry tools, nails, Styrofoam, cardboard, etc.
- CD Player
- DVD Player
- iPads (optional)
- Apple TV (optional)
- Projector
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