

1

Pay Table

11/16/2015

2015-16 (current)					
Wage Schedule	Step 1	Step 2	Step 3	Step 4	Step 5
Head Teacher	NA	NA	NA	NA	\$ 15.00
Lead Teacher	NA	NA	NA	NA	\$ 11.25
Assistant	NA	NA	NA	NA	\$ 8.50

2016-17					
1.5% On Schedule Increase and Establishment of Steps					
Wage Schedule	Step 1	Step 2	Step 3	Step 4	Step 5
Head Teacher	\$ 13.48	\$ 13.90	\$ 14.33	\$ 14.77	\$ 15.23
Lead Teacher	\$ 10.11	\$ 10.42	\$ 10.74	\$ 11.08	\$ 11.42
Assistant	NA	NA	NA	NA	\$ 8.90

2017-18					
1.5% On Schedule Increase					
Wage Schedule	Step 1	Step 2	Step 3	Step 4	Step 5
Head Teacher	\$ 13.68	\$ 14.10	\$ 14.54	\$ 14.99	\$ 15.45
Lead Teacher	\$ 10.26	\$ 10.58	\$ 10.91	\$ 11.24	\$ 11.59
Assistant	NA	NA	NA	NA	\$ 8.90

2018-19					
1.5% On Schedule Increase					
Wage Schedule	Step 1	Step 2	Step 3	Step 4	Step 5
Head Teacher	\$ 13.89	\$ 14.32	\$ 14.76	\$ 15.21	\$ 15.69
Lead Teacher	\$ 10.41	\$ 10.74	\$ 11.07	\$ 11.41	\$ 11.76
Assistant	NA	NA	NA	NA	\$ 9.25

Assistants will continue to be provided by Edustaff and will be paid minimum wage.

Fee Structure

11/16/2015

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2015-16 (current)			
All Fees are per Month			
Program	3 Day a Week Fee	5 day a Week Fee (assuming 5 days)	Per Day Fee
Infant/Toddler	\$ 600.00	\$ 975.00	\$ 44.32
Preschool and Prek	\$ 570.00	\$ 950.00	\$ 43.18

2016-17			
7.5% Fee Increase for Infant, 5% Fee Increase for Other Programs, Establishment of 1/2 Day Program			
Program	3 Day a Week Fee	5 day a Week Fee (assuming 5 days)	Per Day Fee
Infant	\$ 645	\$ 1,048	\$ 47.64
Toddler	\$ 630	\$ 1,024	\$ 46.53
Preschool and Prek	\$ 599	\$ 998	\$ 45.34
1/2 Day Program Fees - Fee Paid Per Semester			
3/4 Year Old 1/2 Day Program 2 days Per Week	\$ 700.00		
4/5 Year Old 1/2 Day Program 3 days Per Week	\$ 1,050.00		

2017-18			
7.5% Fee Increase for Infant & 5% Fee Increase for Other All Day Programs			
Program	3 Day a Week Fee	5 day a Week Fee (assuming 5 days)	Per Day Fee
Program			

2018-19			
7.5% Fee Increase for Infant & 5% Fee Increase for Other All Day Programs			
Program	3 Day a Week Fee	5 day a Week Fee (assuming 5 days)	Per Day Fee
Infant	\$ 693	\$ 1,127	\$ 51.22
Toddler	\$ 662	\$ 1,075	\$ 48.86
Preschool and Prek	\$ 628	\$ 1,047	\$ 47.61
1/2 Day Program Fees - Fee Paid Per Semester			
3/4 Year Old 1/2 Day Program 2 days Per Week	\$ 700.00		
4/5 Year Old 1/2 Day Program 3 days Per Week	\$ 1,050.00		

2018-19			
7.5% Fee Increase for Infant & 5% Fee Increase for Other All Day Programs			
Program	3 Day a Week Fee	5 day a Week Fee (assuming 5 days)	Per Day Fee
Infant	\$ 745	\$ 1,211	\$ 55.06
Toddler	\$ 695	\$ 1,129	\$ 51.30
Preschool and Prek	\$ 660	\$ 1,100	\$ 49.99
1/2 Day Program Fees - Fee Paid Per Semester			
3/4 Year Old 1/2 Day Program 2 days Per Week	\$ 700.00		
4/5 Year Old 1/2 Day Program 3 days Per Week	\$ 1,050.00		

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11/18

(NO PAGE 4)

11/18/2015 P.

GPPSS Salary Cost Worksheet - AM Only

11/16/2015

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Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.655%/Contr acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost																																				
Head Teacher	\$ 15.00	0	50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																																				
Lead Teacher	\$ 11.25	0	50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -																																				
Total				\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -																																				
<table border="1"> <thead> <tr> <th>Revenue</th> <th># of kids</th> <th>Tuition Cost</th> <th>Total Revenue</th> <th>Daily Per Child Rate</th> <th>Weeks</th> <th>Annual Fixed Cost Per room</th> <th>2016-17 One Time Start Up Cost Per Room</th> <th>NA</th> </tr> </thead> <tbody> <tr> <td>Total Revenue</td> <td>0</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> <td>0</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total Cost</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net</td> <td></td> <td></td> <td>\$ -</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks	Annual Fixed Cost Per room	2016-17 One Time Start Up Cost Per Room	NA	Total Revenue	0	\$ -	\$ -	\$ -	0				Total Cost			\$ -						Net			\$ -					
Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks	Annual Fixed Cost Per room	2016-17 One Time Start Up Cost Per Room	NA																																					
Total Revenue	0	\$ -	\$ -	\$ -	0																																								
Total Cost			\$ -																																										
Net			\$ -																																										

2016-17 School Year																																													
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.655%/Contr acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost																																				
Head Teacher	\$ 15.23	20	37	\$ 11,266.50	\$ 2,897.74	\$ 861.89	\$ 15,026.13	\$ 4,675.00	\$ 19,701.13																																				
Lead Teacher	\$ 11.42	20	37	\$ 8,449.88	\$ 2,173.31	\$ 646.42	\$ 11,269.60	\$ 4,675.00	\$ 15,944.60																																				
Total				\$ 19,716.38	\$ 5,071.05	\$ 1,508.30	\$ 26,295.73	\$ 9,350.00	\$ 35,645.73																																				
<table border="1"> <thead> <tr> <th>Revenue</th> <th># of kids</th> <th>Tuition Cost</th> <th>Total Revenue</th> <th>Daily Per Child Rate</th> <th>Weeks</th> <th>Annual Fixed Cost Per room</th> <th>2016-17 One Time Start Up Cost Per Room</th> <th>Overhead Costs</th> </tr> </thead> <tbody> <tr> <td>Total Revenue</td> <td>14</td> <td>\$ 3,500.00</td> <td>\$ 49,000.00</td> <td>NA</td> <td>NA</td> <td></td> <td></td> <td>\$ 3,545.09</td> </tr> <tr> <td>Total Cost</td> <td></td> <td></td> <td>\$ 45,890.82</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Net</td> <td></td> <td></td> <td>\$ 3,109.18</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks	Annual Fixed Cost Per room	2016-17 One Time Start Up Cost Per Room	Overhead Costs	Total Revenue	14	\$ 3,500.00	\$ 49,000.00	NA	NA			\$ 3,545.09	Total Cost			\$ 45,890.82						Net			\$ 3,109.18					
Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks	Annual Fixed Cost Per room	2016-17 One Time Start Up Cost Per Room	Overhead Costs																																					
Total Revenue	14	\$ 3,500.00	\$ 49,000.00	NA	NA			\$ 3,545.09																																					
Total Cost			\$ 45,890.82																																										
Net			\$ 3,109.18																																										

AM ONLY

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2017-18 School Year																				
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Cont acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	Daily Per Child Rate	Weeks									
Head Teacher	\$ 15.45	20	37	\$ 11,435.50	\$ 2,941.21	\$ 874.82	\$ 15,251.52	\$ 4,675.00	\$ 19,926.52											
Lead Teacher	\$ 11.59	20	37	\$ 8,576.62	\$ 2,205.91	\$ 656.11	\$ 11,438.64	\$ 4,675.00	\$ 16,113.64											
Total				\$ 20,012.12	\$ 5,147.12	\$ 1,530.93	\$ 26,690.15	\$ 9,350.00	\$ 36,040.15											
Revenue																				
	# of kids	Tuition Cost	Total Revenue										Daily Per Child Rate	Weeks						
Total Number of Students	14	\$ 3,500.00	\$ 49,000.00										NA	NA						
Total Revenue																				
Total Cost																				
Net																				
<table border="1"> <tr> <td>Annual Fixed Cost Per room</td> <td>\$ 6,050.00</td> </tr> <tr> <td>2016-17 One Time Start Up Cost Per Room</td> <td></td> </tr> <tr> <td>Overhead Costs</td> <td>\$ 3,588.32</td> </tr> <tr> <td>Total Cost</td> <td>\$ 36,328.49</td> </tr> </table>													Annual Fixed Cost Per room	\$ 6,050.00	2016-17 One Time Start Up Cost Per Room		Overhead Costs	\$ 3,588.32	Total Cost	\$ 36,328.49
Annual Fixed Cost Per room	\$ 6,050.00																			
2016-17 One Time Start Up Cost Per Room																				
Overhead Costs	\$ 3,588.32																			
Total Cost	\$ 36,328.49																			

2018-19 School Year																				
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Cont acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	Daily Per Child Rate	Weeks									
Head Teacher	\$ 15.69	20	37	\$ 11,607.03	\$ 2,985.33	\$ 887.94	\$ 15,480.30	\$ 4,675.00	\$ 20,155.30											
Lead Teacher	\$ 11.76	20	37	\$ 8,705.27	\$ 2,239.00	\$ 665.95	\$ 11,610.22	\$ 4,675.00	\$ 16,285.22											
Total				\$ 20,312.30	\$ 5,224.32	\$ 1,553.89	\$ 27,090.51	\$ 9,350.00	\$ 36,440.51											
Revenue																				
	# of kids	Tuition Cost	Total Revenue										Daily Per Child Rate	Weeks						
Total Number of Students	14	\$ 3,500.00	\$ 49,000.00										NA	NA						
Total Revenue																				
Total Cost																				
Net																				
<table border="1"> <tr> <td>Annual Fixed Cost Per room</td> <td>\$ 6,050.00</td> </tr> <tr> <td>2016-17 One Time Start Up Cost Per Room</td> <td></td> </tr> <tr> <td>Overhead Costs</td> <td>\$ 3,632.20</td> </tr> <tr> <td>Total Cost</td> <td>\$ 36,772.72</td> </tr> </table>													Annual Fixed Cost Per room	\$ 6,050.00	2016-17 One Time Start Up Cost Per Room		Overhead Costs	\$ 3,632.20	Total Cost	\$ 36,772.72
Annual Fixed Cost Per room	\$ 6,050.00																			
2016-17 One Time Start Up Cost Per Room																				
Overhead Costs	\$ 3,632.20																			
Total Cost	\$ 36,772.72																			

GPPSS Salary Cost Worksheet - Infant

11/16/2015

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Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Con)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.00	40	50	\$ 30,000.00	\$ 7,716.00	\$ 2,295.00	\$ 40,011.00	\$ 4,675.00	\$ 44,686.00
Lead Teacher	\$ 11.25	40	50	\$ 22,500.00	\$ 5,787.00	\$ 1,721.25	\$ 30,008.25	\$ 4,675.00	\$ 34,683.25
Assistant	\$ 8.50	40	50	\$ 17,000.00	NA	\$ 2,550.00	\$ 19,550.00	NA	\$ 19,550.00
Total				\$ 69,500.00	\$ 17,875.40	\$ 5,316.75	92692.15		\$ 92,692.15
Total Number of Students				8	\$ 11,079.55	\$ 88,636.36	\$ 44.32	50	
Total Revenue					\$ 88,636.36				
Total Cost					\$ 116,277.37				
Net					\$ (27,641.01)				

2016-17 School Year

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Con)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.23	40	50	\$ 30,450.00	\$ 7,831.74	\$ 2,329.43	\$ 40,611.17	\$ 4,675.00	\$ 45,286.17
Lead Teacher	\$ 11.42	40	50	\$ 22,837.50	\$ 5,873.81	\$ 1,747.07	\$ 30,458.37	\$ 4,675.00	\$ 35,133.37
Assistant	\$ 8.90	40	50	\$ 17,800.00	NA	\$ 2,670.00	\$ 20,470.00	NA	\$ 20,470.00
Total				\$ 71,087.50	\$ 18,283.71	\$ 5,438.19	94809.39875		\$ 94,809.40
Revenue				# of Kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks	
Total Number of Students				8	\$ 11,910.51	\$ 95,284.09	\$ 47.64	50	
Total Revenue						\$ 95,284.09			
Total Cost						\$ 118,626.67			
Net						\$ (23,342.58)			
Overhead Costs							\$ 11,717.27		
Total Cost									\$ 118,626.67

INFANT

2 OF 2

2017-18 School Year									
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost (25.72%)	FICA Cost (7.65%/Con tracking Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	
Head Teacher	\$ 15.45	40	50	\$ 30,906.75	\$ 7,949.22	\$ 2,364.37	\$ 41,220.33	\$ 4,675.00	\$ 45,895.33
Lead Teacher	\$ 11.59	40	50	\$ 23,180.06	\$ 5,961.91	\$ 1,773.27	\$ 30,915.25	\$ 4,675.00	\$ 35,590.25
Assistant	\$ 8.90	40	50	\$ 17,800.00	\$ 2,670.00	\$ 20,470.00	NA	\$ 20,470.00	\$ 20,470.00
Total				\$ 71,886.81	\$ 18,489.29	\$ 5,499.34	95,875.44		\$ 95,875.44
Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks				
Total Number of Students	8	\$ 12,803.80	\$ 102,430.40	\$ 51.22	50				
Total Revenue			\$ 102,430.40						
Total Cost			\$ 119,809.55						
Net			\$ (17,379.15)						

2018-19 School Year									
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost (25.72%)	FICA Cost (7.65%/Con tracking Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	
Head Teacher	\$ 15.69	40	50	\$ 31,370.35	\$ 8,068.45	\$ 2,399.83	\$ 41,838.64	\$ 4,675.00	\$ 46,513.64
Lead Teacher	\$ 11.76	40	50	\$ 23,527.76	\$ 6,051.34	\$ 1,799.87	\$ 31,378.98	\$ 4,675.00	\$ 36,053.98
Assistant	\$ 9.25	40	50	\$ 18,500.00	NA	\$ 2,775.00	\$ 21,275.00	NA	\$ 21,275.00
Total				\$ 73,398.11	\$ 18,878.00	\$ 5,614.96	97,891.07		\$ 97,891.07
Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks				
Total Number of Students	8	\$ 13,764.08	\$ 110,112.68	\$ 55.06	50				
Total Revenue			\$ 110,112.68						
Total Cost			\$ 122,046.09						
Net			\$ (11,933.41)						

GPPSS Salary Cost Worksheet - 2-3 Toddler Room

11/16/2015

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Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Con)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.00	40	50	\$ 30,000.00	\$ 7,716.00	\$ 2,295.00	\$ 40,011.00	\$ 4,675.00	\$ 44,686.00
Lead Teacher	\$ 11.25	40	50	\$ 22,500.00	\$ 5,787.00	\$ 1,721.25	\$ 30,008.25	\$ 4,675.00	\$ 34,683.25
Lead Teacher	\$ 11.25	40	50	\$ 22,500.00	\$ 5,787.00	\$ 1,721.25	\$ 30,008.25	\$ 4,675.00	\$ 34,683.25
Assistant	\$ 8.50	40	50	\$ 17,000.00	NA	\$ 2,550.00	\$ 19,550.00	NA	\$ 19,550.00
Total				\$ 92,000.00	\$ 23,662.40	\$ 7,038.00	\$ 122,700.40		\$ 122,700.40

Revenue	# of Kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks
Total Revenue	12	\$ 11,079.55	\$ 132,954.55	\$ 44.32	50
Total Cost			\$ 148,248.36		
Net			\$ (15,293.82)		

Revenue	# of Kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks
Total Revenue	12	\$ 11,633.52	\$ 139,602.27	\$ 46.53	50
Total Cost			\$ 152,423.28		
Net			\$ (12,821.01)		

2016-17 School Year

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Con)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.23	40	50	\$ 30,450.00	\$ 7,831.74	\$ 2,329.43	\$ 40,611.17	\$ 4,675.00	\$ 45,286.17
Lead Teacher	\$ 11.42	40	50	\$ 22,837.50	\$ 5,873.81	\$ 1,747.07	\$ 30,458.37	\$ 4,675.00	\$ 35,133.37
Lead Teacher	\$ 11.42	40	50	\$ 22,837.50	\$ 5,873.81	\$ 1,747.07	\$ 30,458.37	\$ 4,675.00	\$ 35,133.37
Assistant	\$ 8.90	40	50	\$ 17,800.00	NA	\$ 2,670.00	\$ 20,470.00	NA	\$ 20,470.00
Total				\$ 93,925.00	\$ 24,157.51	\$ 7,185.26	\$ 125,267.77		\$ 125,267.77

Revenue	# of Kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks
Total Revenue	12	\$ 11,633.52	\$ 139,602.27	\$ 46.53	50
Total Cost			\$ 152,423.28		
Net			\$ (12,821.01)		

Annual Fixed Cost Per room	2016-17 One Time Start Up Cost Per Room	Overhead Costs	Total Cost
\$ 12,100.00		\$ 15,055.51	\$ 152,423.28

2-3 TODDLER

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2017-18 School Year

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost (25.72%)	FICA Cost (7.65%/Con tracing Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.45	40	50	\$ 30,906.75	\$ 7,949.22	\$ 41,220.33	\$ 4,675.00	\$ 45,895.33
Lead Teacher	\$ 11.59	40	50	\$ 23,180.06	\$ 5,961.91	\$ 30,915.25	\$ 4,675.00	\$ 35,590.25
Lead Teacher	\$ 11.59	40	50	\$ 23,180.06	\$ 5,961.91	\$ 30,915.25	\$ 4,675.00	\$ 35,590.25
Assistant	\$ 8.90	40	50	\$ 17,800.00	\$ 4,675.00	\$ 20,470.00	NA	\$ 20,470.00
Total				\$ 95,066.88	\$ 24,451.20	\$ 126,790.69		

Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks
Total Number of Students	12	\$ 12,215.20	\$ 146,582.39	\$ 48.86	50
Total Revenue			\$ 146,582.39		
Total Cost			\$ 154,113.11		
Net			\$ (7,530.72)		

11/23/2015 Page 12

2018-19 School Year

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost (25.72%)	FICA Cost (7.65%/Con tracing Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost
Head Teacher	\$ 15.69	40	50	\$ 31,370.35	\$ 8,068.45	\$ 41,838.64	\$ 4,675.00	\$ 46,513.64
Lead Teacher	\$ 11.76	40	50	\$ 23,527.76	\$ 6,051.34	\$ 31,378.98	\$ 4,675.00	\$ 36,053.98
Lead Teacher	\$ 11.76	40	50	\$ 23,527.76	\$ 6,051.34	\$ 31,378.98	\$ 4,675.00	\$ 36,053.98
Assistant	\$ 9.25	40	50	\$ 18,500.00	\$ 4,812.50	\$ 21,275.00	NA	\$ 21,275.00
Total				\$ 96,925.88	\$ 24,929.34	\$ 129,270.04		

Revenue	# of kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks
Total Number of Students	12	\$ 12,825.96	\$ 153,911.51	\$ 51.30	50
Total Revenue			\$ 153,911.51		
Total Cost			\$ 156,864.20		
Net			\$ (2,952.69)		

GPPSS Salary Cost Worksheet - Preschool and Prek

11/16/2015

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost		Retirement Cost (25.72%)		FICA Cost (7.65%/Contr acting Fee)		Total Loaded Salary Cost		Health Insurance Cost		Total Employee Cost	
Head Teacher	\$ 15.00	40	50	\$ 30,000.00	\$ 7,716.00	\$ 2,295.00	\$ 40,011.00	\$ 4,675.00	\$ 44,686.00						
Lead Teacher	\$ 11.25	40	50	\$ 22,500.00	\$ 5,787.00	\$ 1,721.25	\$ 30,008.25	\$ 4,675.00	\$ 34,683.25						
Assistant	\$ 8.50	40	50	\$ 17,000.00	NA	\$ 2,550.00	\$ 19,550.00	NA	\$ 19,550.00						
Total				\$ 69,500.00	\$ 17,875.40	\$ 5,316.75	\$ 92,692.15		\$ 92,692.15						
Total Number of Students				14	\$ 10,795.45	\$ 151,136.36	\$ 43.18	50							
Total Revenue						\$ 151,136.36									
Total Cost						\$ 116,277.37									
Net						\$ 34,858.99									

Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost		Retirement Cost (25.72%)		FICA Cost (7.65%/Contr acting Fee)		Total Loaded Salary Cost		Health Insurance Cost		Total Employee Cost	
Head Teacher	\$ 15.23	40	50	\$ 30,450.00	\$ 7,831.74	\$ 2,329.43	\$ 40,611.17	\$ 4,675.00	\$ 45,286.17						
Lead Teacher	\$ 11.42	40	50	\$ 22,837.50	\$ 5,873.81	\$ 1,747.07	\$ 30,458.37	\$ 4,675.00	\$ 35,133.37						
Assistant	\$ 8.90	40	50	\$ 17,800.00	NA	\$ 2,670.00	\$ 20,470.00	NA	\$ 20,470.00						
Total				\$ 71,087.50	\$ 18,283.71	\$ 5,438.19	\$ 94,809.40		\$ 94,809.40						
Revenue				# of Kids	Tuition Cost	Total Revenue	Daily Per Child Rate	Weeks							
Total Number of Students				14	\$ 11,335.23	\$ 158,693.18	\$ 45.34	50							
Total Revenue						\$ 158,693.18									
Total Cost						\$ 128,626.67									
Net						\$ 30,066.51									
Overhead Costs						\$ 11,717.27									
Total Cost						\$ 128,626.67									

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PRE-SCHOOL & PRE-K 2 of 2

2017-18 School Year											
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Contr acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	Revenue	# of Kids
Head Teacher	\$ 15.45	40	50	\$ 30,906.75	\$ 7,949.22	\$ 2,364.37	\$ 41,220.33	\$ 4,675.00	\$ 45,895.33	\$ 11,901.99	14
Lead Teacher	\$ 11.59	40	50	\$ 23,180.06	\$ 5,961.91	\$ 1,773.27	\$ 30,915.25	\$ 4,675.00	\$ 35,590.25	\$ 11,901.99	14
Assistant	\$ 8.90	40	50	\$ 17,800.00	NA	\$ 2,670.00	\$ 20,470.00	NA	\$ 20,470.00	\$ 11,901.99	14
Total				\$ 71,886.81	\$ 18,489.29	\$ 5,499.34	95,875.44	\$ 9,350.00	\$ 105,225.44	\$ 119,809.55	14
Annual Fixed Cost Per Room \$ 12,100.00 2016-17 One Time Start Up Cost Per Room Overhead Costs \$ 11,834.11 Total Cost \$ 119,809.55											
Total Revenue				\$ 166,627.84							
Total Cost				\$ 119,809.55							
Net				\$ 46,818.29							

2018-19 School Year											
Position	Hourly Salary	Hours Per Week	Weeks Per Year	Total Salary Cost	Retirement Cost (25.72%)	FICA Cost (7.65%/Contr acting Fee)	Total Loaded Salary Cost	Health Insurance Cost	Total Employee Cost	Revenue	# of Kids
Head Teacher	\$ 15.69	40	50	\$ 31,370.35	\$ 8,068.45	\$ 2,399.83	\$ 41,838.64	\$ 4,675.00	\$ 46,513.64	\$ 12,497.09	14
Lead Teacher	\$ 11.76	40	50	\$ 23,527.76	\$ 6,051.34	\$ 1,799.87	\$ 31,378.98	\$ 4,675.00	\$ 36,053.98	\$ 12,497.09	14
Assistant	\$ 9.25	40	50	\$ 18,500.00	NA	\$ 2,775.00	\$ 21,275.00	NA	\$ 21,275.00	\$ 12,497.09	14
Total				\$ 73,398.11	\$ 18,878.00	\$ 5,614.96	97,891.07	\$ 9,350.00	\$ 107,241.07	\$ 174,959.23	14
Annual Fixed Cost Per Room \$ 12,100.00 2016-17 One Time Start Up Cost Per Room Overhead Costs \$ 12,055.02 Total Cost \$ 122,046.09											
Total Revenue				\$ 174,959.23							
Total Cost				\$ 122,046.09							
Net				\$ 52,913.15							

Competitor Cost Summary

(5) FULL DAY PRICES			
SCHOOL	AGE GROUP	PRICE PER WEEK	Average Cost Per Day
Assumption Nursery School	3-4 years	\$143 per week (up to 7 hours/day; 8:30 am-3:30 pm)	\$ 29
Assumption Nursery School	3-4 years	\$193 per week (6:30 am-6:00 pm <i>Extended Day</i>)	\$ 39
Birmingham Public Schools	Infant/Toddler	\$370 per week (up to 8.5 hours/day)	\$ 74
Birmingham Public Schools	Infant/Toddler	\$415 per week (10 hours <i>Extended Day</i>)	\$ 83
Birmingham Public Schools	3-4 years	\$325 per week (up to 8.5 hours/day)	\$ 65
Bloomfield Hills Public Schools	Infant/Toddler	\$290 per week (up to 9.5 hours/day)	\$ 58
Child Time Grosse Pointe	3-5 years	\$202 per week (6:30 am-6:30 pm)	\$ 40
Detroit Waldorf School ECC	3-5 years	\$286 per week (8:30 am-3:00 pm)	\$ 57
Grosse Pointe Academy	2.5-5 years	\$370 per week (8:10 am-3:00 pm)	\$ 74
Grosse Pointe Public School System	6 weeks - 12 Months	\$221 per week	\$ 44
Grosse Pointe Public School System	1 year - 2.5 years	\$221 per week	\$ 44
Grosse Pointe Public School System	3 - 5 years	\$216 per week	\$ 43
Lanse Creuse Public Schools	3-5 years	\$163 per week	\$ 33
Northville Public Schools	4-5 years	\$200 per week	\$ 40
Plymouth-Canton Public Schools	3-4 years	\$225 per week	\$ 45
Rochester Hills Public Schools	3-4 years	\$220 per week	\$ 44
St. Isaacs Jagues Catholic School	3-4 years	\$124 per week	\$ 24
(3) FULL DAY PRICES			
SCHOOL	AGE GROUP	PRICE PER WEEK	Average Cost Per Day
Assumption Nursery School	3-4 years	\$110 per week (up to 7 hours/day; 8:30 am-3:30 pm)	\$ 47
Assumption Nursery School	3-4 years	\$141 per week (6:30 am-6:00 pm <i>Extended Day</i>)	\$ 47
Assumption Nursery School	Young 5s	\$110 per week (up to 7 hours/day)	\$ 36
Assumption Nursery School	Young 5s	\$141 per week (6:30 am-6:00 pm <i>Extended Day</i>)	\$ 47
Detroit Waldorf School	3-5 years	\$333 per week (8:30 am-3:00 pm)	\$ 77
Grosse Pointe Public School System	Infant/Toddler	\$136 per week	\$ 45
Grosse Pointe Public School System	3-4 years	\$129 per week	\$ 43
Northville Public Schools	4-5 years	\$129 per week	\$ 43
St Joann	4 year	\$3000 per year	\$ 43

(2) HALF DAY PRICES			
SCHOOL	AGE GROUP	DAYS PER WEEK/PRICE	
Lanse Creuse Public Schools	3-4 years	2 days/\$1,027 per year + \$50 registration fee (3 hours a day)	
Livonia Public Schools	3 years	2 days/\$137.50 per month (2.75 hours a day)	
Livonia Public Schools	4 years	2 day/\$150.00 per month (2.75 hours a day)	
Northville Public Schools	4-5 years	2 days/\$1402.35 per year	
Neighborhood Club	3 year	2 days/\$750 per semester	
South Lake Preschool	3-4 years	2 days/163.89 per month	
(3) HALF DAY PRICES			
SCHOOL	AGE GROUP	DAYS PER WEEK/PRICE	
Assumption Nursery School	3-4 years	3 days/\$66 per week (3 hours a day)	
Birmingham Public Schools	3-4 years	3 days/\$1,7000 per year	
Grosse Pointe Academy	2.5-4 years	3 days/\$7,200 per year	
Lanse Creuse Public Schools	3-4 years	3 days/\$1,468 per year + \$50 registration fee (3 hours a day)	
Livonia Public Schools	3 years	3 days/\$179.00 per month (2.75 hours a day)	
Livonia Public Schools	4 years	3 days/\$215.00 per month (2.75 hours a day)	
Northville Public Schools	4-5 years	3 days/\$2,073.75 per year	
Plymouth-Canton Public Schools	3-4 years	3 days/\$2,171.50 per year (3 hours a day)	
Rochester Hills Public Schools	3-4 years	3 days/\$1,908 per year (3 hours a day)	
Neighborhood Club	3-4 years	3 days/1,100 per semester	
Neighborhood Club	4-5 years	3 days/\$2150 per semester	
South Lake Preschool	3-4 years	3 days/163.89 per month	
(5) HALF DAY PRICES			
SCHOOL	AGE GROUP	DAYS PER WEEK/PRICE	
Assumption Nursery School	3-4 years	5 days/\$100 per week (3 hours a day)	
Grosse Pointe Academy	2.5-4 years	5 days/\$8,680 per year	
Lanse Creuse Public Schools	4 years	5 days/\$2,085 per year + \$50 registration fee (3 hours a day)	
Plymouth-Canton Public Schools	3-4 years	5 days/\$2,881.00 per year (3 hours a day)	
Neighborhood Club	4-5 years	5 days/\$1850 per semester	
South Lake Preschool	3-4 years	5 days/266.67 per month	
St Joan	3 year	3 days/1590 per year	
St Joan	4 year	3 days/1940 per year	