

## Annual Budget Group/School-Age Child Care

### Definitions

**Projected Attendance** = Average daily full time equivalent attendance

**Total Income** = Includes all sources of income

**Variable Expenses** = Expenses that will increase and decrease when attendance increases and decreases

**Gross Margin** = Total Income  
- Total Variable Expenses

**Fixed Expenses** = Expenses that do not increase and decrease when attendance increases and decreases

**Profit/Loss** = Gross Margin  
- Total Fixed Costs

**% of Income** = Total Variable Expenses  
÷ Total Income

Budget Year	
Projected Attendance	
<b>INCOME</b>	
Category	Amount
Tuition	
Fees	
CACFP	
Additional Income	
<b>TOTAL INCOME</b>	
<b>EXPENSES</b>	
Category	Amount
<b>VARIABLE EXPENSES</b>	
Salaries	
Payroll taxes	
Fringe Benefits	
Training	
Employment Expenses	
Travel	
Equip. & Supplies	
Field Trip Expenses	
Food & Related	
Bad Debt	
<b>Total Variable Expenses</b>	
<b>Gross Margin</b>	
<b>FIXED EXPENSES</b>	
Building Expenses	
Utilities	
Maintenance	
Janitorial	
Insurance	
Admin. Salaries	
Payroll Costs	
Vehicle	
Advertising	
Office Expenses	
Telephone	
Liability Insurance	
Professional Fees	
Licensing/Accred. Fees	
Other Fixed Expense:	
<b>Total Fixed Expenses</b>	
<b>Profit/Loss</b>	