



Comparison of Estimated Income and Expenses to Actual Income and Expenses

FOR GROUP CHILD CARE and SCHOOL-AGE PROGRAMS

This can be used annually or monthly to compare estimated to actual income and expenses.

Program Name: _____

Date of Comparison: _____

Dates budget covers: _____

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

INCOME						
Category	Estimated		Actual		Variance	
	Amount	% of Income	Amount	% of Income	Amount	% of Income
Tuition						
Fees						
CACFP						
Additional Income						
TOTAL INCOME						

EXPENSES						
Category	Estimated		Actual		Variance	
	Amount	% of Income	Amount	% of Income	Amount	% of Income
VARIABLE EXPENSES						
Salaries						
Payroll taxes						
Fringe Benefits						
Training						
Employment Expenses						
Travel						
Equip. & Supplies						
Field Trip Expenses						
Food & Related						
Bad Debt						
Total Variable Expenses						
Gross Margin						
FIXED EXPENSES						
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:						
Total Fixed Expenses						
Profit/Loss						