

# More Than Tuition

3 Numbers Every Director Must Master

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Childcare Conversations

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Directors Weren't Trained for This

You learned to nurture children, not cash flow.

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But You're Responsible For It Any Way

Financial Clarity= Program Stability

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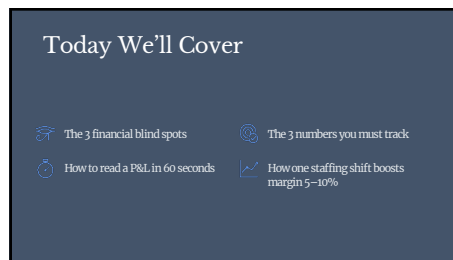
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### What Leaders Usually See



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### What Actually Matters

Revenue

Payroll %

Margin

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### Sample P&L

Item	Income	Expense
Private Pay Tuition	\$79,800	
Subsidy Tuition	\$25,500	
CACFP	\$2,500	
<b>Total</b>	<b>\$107,800</b>	
Payroll		\$77,600
Occupancy		\$12,000
Food		\$ 3,500
Supplies & Materials		\$2,500
Admin, Inspections, misc.		\$3,800
Maintenance/Overhead		\$4,500
<b>Total</b>		<b>\$103,900</b>

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### Sample P&L

Item	Income	Expense
Private Pay Tuition	\$79,800	
Subsidy Tuition	\$25,500	
CACFP	\$2,500	
<b>Total</b>	<b>\$107,800</b>	
Payroll		\$55,000
Occupancy		\$12,000
Food		\$ 3,500
Supplies & Materials		\$2,500
Admin, Inspections, misc.		\$3,800
Maintenance/Overhead		\$4,500
<b>Total</b>		<b>\$81,300</b>

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## What surprised you?

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### How to Read a P&L in 60 Seconds

01  
Find revenue

02  
Find payroll %

03  
Find margin

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## The Math

**Payroll (with taxes)/ Revenue = Payroll %**  
**\$77,600/107,800 = 71.98%**  
**\$55,000/107,800 = 51%**

Revenue - Expenses = Margin  
 \$107,800 - 81,300 = 26,500  
 \$107,800 - 103,900 = 3,900

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## ABOUT US

Kate Woodward Young, M.Ed.

Carrie Casey

ChildcareConversations.com



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## Blind Spot #2



## Reacting instead of forecasting

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### Forecasting = Leadership



What will my numbers look like in 30/60/90 days?

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### Demo: One Staffing Shift



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### Poll

Where does your center lose the most money?

- Ratios
- OT
- Transitions
- Enrollment dips
- Schedule gaps



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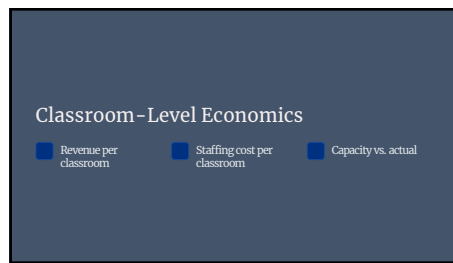
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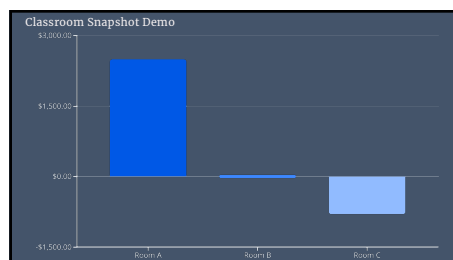
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Which room would you  
fix first?  
And why?

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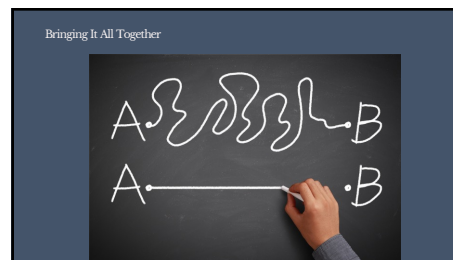
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### The 3 Numbers You Must Track

51%	-\$850	15%
Payroll %	Revenue per classroom	Operating margin
Target: 40-60% of total budget	Monthly average per room	Target: 5-20% net profit

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### Your Quick-Start Plan

01	02	03
Track payroll weekly	Run a simple forecast monthly	Review classroom-level data quarterly

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### Fill in your 3 numbers



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### Chat Share

One action you'll take in the next 7 days

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Before You Go...



Financial clarity is not accounting.  
It's leadership.

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Masterclass Invitation

Childcare Finance for Directors

Take the full system

- Tools • Templates • Dashboards
- Certification available



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Final Chat Prompt

Type:  
"I'm ready."

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## Thank You

Kate & Carrie  
Childcare Conversations

[www.childcareconversations.com](http://www.childcareconversations.com)

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