

Daycare room contribution and transitions

Use for a monthly operating comparison, not licensed-capacity approval, staffing certification or net-profit valuation. Amounts below are hypothetical, not market fees. No extra funding is assumed. All older-room children are at least 36 months old; actual licence and ages govern. The full-time roster is assumed present at peak. Staffing budgets assume the full schedule, breaks, relief, employer charges and owner classroom work are covered.

Starting rooms

Under 36 months: capacity 12, earned revenue \$1,800 per child per month, supplies \$150 per child per month. Assumed staffing costs are \$14,000 at 8 children and \$18,500 at 9-12 children.

30 months to school age: capacity 25, earned revenue \$1,400 per child per month, supplies \$100 per child per month. Assumed staffing costs are \$12,500 at 16 children and \$17,000 at 17-20 children.

Contribution = earned program revenue - direct covered staffing - variable supplies. Common rent, administration, insurance and other expenses remain below this subtotal.

Complete-month roster	Younger contribution	Older contribution	Total contribution	Total children
A: 8 younger / 20 older	-\$800	\$9,000	\$8,200	28
B: 12 younger / 16 older	\$1,300	\$8,300	\$9,600	28
A plus ninth younger: 9 / 20	-\$3,650	\$9,000	\$5,350	29
A plus tenth younger: 10 / 20	-\$2,000	\$9,000	\$7,000	30
A plus eleventh younger: 11 / 20	-\$350	\$9,000	\$8,650	31
A plus twelfth younger: 12 / 20	\$1,300	\$9,000	\$10,300	32
B, one eligible child transitions: 11 / 17	-\$350	\$5,100	\$4,750	28

Both starting rosters have $28 / 37 = 75.6757\%$, rounded to 75.7% occupancy. Their room mix differs. Do not interpret the arithmetic as a forecast that the extra children will arrive.

Ninth younger child: incremental $\$1,800 - \$4,500 - \$150 = -\$2,850$. The eleventh younger child brings centre contribution \$450 above original Scenario A, assuming additional starts and unchanged coverage costs. If the assistant coverage is already paid for, use an incremental cost of \$0, not \$4,500 again.

Transition from B: revenue falls \$400, direct staffing increases \$4,500, supplies fall \$50; net change $-\$400 - \$4,500 + \$50 = -\$4,850$. The new total is \$4,750. No increase in total children and no duplicate full-month fee.

Your next three changes

Month and actual licensed programs: _____.

Use anonymous references only. For each start/departure/transition, enter reference, effective date, age eligibility, booked days/hours, old room and new room: _____.

Room 1 earned revenue _____ - fully covered direct staffing _____ - variable supplies _____ = contribution _____.

Room 2 earned revenue _____ - fully covered direct staffing _____ - variable supplies _____ = contribution _____.

Other rooms, separately: _____. Sum _____; subtract common business expenses separately before describing profit.

Peak attendance and qualified coverage before/after the change: _____. Check every affected day/time, not only monthly enrolment totals. An eligible age does not establish an available approved place or permission for a program change.

Parent-paid revenue _____; applicable earned funding _____; gross-fee amounts already including either stream _____. Remove any duplicated amount _____. Cash received this month _____; timing/reconciliation differences _____. Do not add funding again to a gross fee that already includes it.

Counterchecks: a waitlist child with no start date is not earned revenue; two part-time children need a day-specific schedule; an unpaid owner shift still needs replacement coverage in the buyer's model; a midmonth move is not two full-month fees; room contribution is not rent-free profit.