

Contractor Managed Workbook Instruction

Overall Summary

The workbook was created in Microsoft Excel 97. It contains 11 worksheets and 4 quarterly summary reports. The worksheets were created to help the user during the RFP process and to automate and standardize financial analysis and reporting. Specifically, the workbooks can be used to accomplish the following tasks:

- Analysis of Contractor RFP Bids
- Financial Analysis and Quarterly Reporting for DLA HQ
- Monitoring of Contractor Performance—Budget versus Actual
- Analysis of DLA Managed Centers versus Contractor Managed Centers.

The goal during creation was to keep the workbook simple and user friendly while allowing for flexibility. Whenever possible, formulas are included to do the arithmetic and duplicative entry. The following color formatting is used consistently throughout the entire workbook:

- White: Formulas
- Yellow: Titles
- Blue: User Input—Budget
- Green: User Input—Actual.

Small red triangles can be found at the upper right corner of many cells. When placing the cursor on any of these cells, a note will pop up giving additional instructions or explanations. Some cells contain a pull down menu limiting entry into a cell. Click on the cell, and a little arrow will appear at the right of the cell. Click on the arrow, and a list will appear. Click on a selected choice, and it will automatically be entered into the cell.

Any cells containing formulas are protected. The workbook will not allow the user to enter data or to make a change to a protected cell. The user can only input data into the blue and green cells.

The Contractor Managed Workbook contains the 11 worksheets entitled as follows:

- #1. Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO
- #2. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO
- #3. Summary of Wait List/Projected Demand versus Capacity
- #4. Facility Utilization Summary and Direct Caregiving Staff Calculation—Full Day
- #5. Facility Utilization Summary and Direct Caregiving Staff Calculation—Part Day
- #6. Summary of Projected Enrollment versus Actual Enrollment
- #7. Staffing Summary
- #8. Parent Fee Income & DLA Subsidy Projections—Full Day

- #9. Parent Fee Income & DLA Subsidy Projections—Part Day
- #10. G&A Calculation
- #11. Revenue, Expense and Cost per Child Summary.

General Instruction

The first step is to complete worksheet numbers 1, 2, 3 and 11. These worksheets do not involve the Contractor and may be completed at any time during the RFP process.

The second step is to fill in the blue budget sections of the remaining worksheets. The Contractor will submit forms with the proposal that contain the information needed by the Contractor Officer to complete the remaining blue budget sections. These Contractor forms have been created specifically for use with this workbook. Note that the workbook covers only one year, so one workbook must be completed for each year of the contract.

At this point, all of the budget sections in the workbook should be complete, allowing for analysis of the Contractor's projected Total Cost per Child, DLA Cost per Child and Required DLA Subsidy. After a Contractor is chosen, any final modifications to the budget data should be made.

Once the contract is underway, the Contractor will submit a quarterly report to the Contracting Officer no later than 20 days after the end of each quarter. This report will contain all of the information needed by the Contract Officer to complete the actual data (green sections) for each quarter.

After the actual data for a quarter is entered, the worksheets for that quarter will be complete. The completed worksheets will help the Contracting Officer monitor the Contractor's performance and will serve as the quarterly financial reports for DLA Headquarters.

Detailed Instruction for Each Worksheet

#1. Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO

This worksheet details optimal facility enrollment by age group and calculates the direct staff required. The purpose of this worksheet is simply to demonstrate how facility use would be maximized in a "Most Efficient Organization" (MEO).

Enter the facility name and choose the Average Daily Hours from the pull down menu. The Average Daily Hours should reflect the average number of hours per day a child spends at the center, not the number of hours per day that the center is open.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Choose an age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Choose Infant #1 for those rooms that do not have toilets. For Infant #2, Toddler, Preschool and Kindergarten, the maximum capacity is calculated by dividing the room square footage by 35 square feet per child. Maximize

enrollment by choosing the age group that has a group size that is closest to the maximum capacity calculated. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the group size or a multiple of the staff/child ratio.

#2. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO

This worksheet will detail optimal part day facility enrollment by age group and calculate the direct staff required. The purpose of this worksheet is simply to demonstrate how facility use would be maximized in a “Most Efficient Organization” (MEO).

Enter the facility name and the number of weeks in the year that School Year Programs operate. This is normally 40 weeks.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Choose an age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. For all age groups, the maximum capacity is calculated by dividing the room square footage by 35 square feet per child. Maximize enrollment by choosing the age group that has a group size that is closest to the maximum capacity calculated. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the group size or a multiple of the staff/child ratio. If there is a combined BA & Kdgn (Before and After School & Half-Day Kindergarten), enter the number of BA children in the box in the lower right hand corner of the worksheet.

#3. Summary of Wait List/Projected Demand versus Capacity

This worksheet will automatically summarize optimal facility enrollment from worksheet #1. It will summarize the number of children by age group and show each age group as a percentage of the total number of children. It will also compare the wait list/demand numbers to optimal enrollment numbers and show any unmet demand.

Using the waiting list and current enrollment numbers, enter the total number of children by age group for each quarter of year 1. For years 2-6, enter the projected demand. Projected demand is determined by reviewing a variety of factors (e.g. current and historical wait lists, the results of a needs assessment, child care availability and costs off the installation, the installation population, etc.).

#4. Full Day Facility Utilization Summary and Direct Caregiving Staff Calculation

This worksheet will detail the Contractor’s projected enrollment by age group and calculate the direct staff required. The worksheet is four pages, one page for each quarter.

Enter the facility name and choose the Average Daily Hours from the pull down menu. The Average Daily Hours should reflect the average number of hours per day a child is at the center, not the number of hours per day that the center is open.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Use the information submitted with the Contractor's proposal to complete the blue sections. Choose the age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Enter the Contractor's projected enrollment by classroom. The projected enrollment number entered should not exceed the maximum capacity and should optimally be equal to the group size or a multiple of the staff/child ratio. Keep in mind that the vendor is listing total projected enrollment by age group not by classroom. For example, if the vendor lists 16 infants, the entry would be two classrooms of infants at 8 each.

The section to the right calculates the number of Flex staff required. Enter the projected staff turnover rate provided by the Contractor, and the number of new staff per year will calculate. The total number of Flex staff required is calculated based on annual leave for all staff and the training of new and existing staff.

The classroom number, square footage and number of toilets need to be entered only in the first quarter. This information will automatically fill in for the remaining quarters. The age group and projected enrollment must be entered for each quarter.

#5. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation

This worksheet details the Contractor's projected part day enrollment by age group and calculates the direct staff required. The worksheet is four pages, one page for each quarter.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Use the information submitted with the Contractor's proposal to complete the blue sections. Enter the number of weeks in the quarter that the school year programs operate. Choose the age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Enter the Contractor's projected enrollment by classroom. The projected enrollment number entered should not exceed the maximum capacity and should optimally be equal to the group size or a multiple of the staff/child ratio. Keep in mind that the vendor is listing total projected enrollment by age group not by classroom. For example, if the vendor lists 60 BA School, the entry would be two classrooms of BA School at 30 each. If there is a combined BA & Kdgn (Before and After School & Half-Day Kindergarten), enter the number of BA children in the box in the lower right hand corner of the worksheet.

The section to the right calculates the number of Flex staff required. Enter the projected staff turnover rate provided by the Contractor, and the number of new staff per year will calculate. The total number of Flex staff required is calculated based on annual leave for all staff and the training of new and existing staff.

The classroom number, square footage and number of toilets need to be entered only in the first quarter. This information will automatically fill in for the remaining quarters. The number of weeks in the quarter, the age group and the projected enrollment must be filled in for each quarter.

#6. Summary of Projected Enrollment versus Actual Enrollment

This worksheet will summarize Contractor projected enrollment for DoD and non-DoD children for each quarter. It will also summarize the Contractor quarterly actual enrollment for DoD and non-DoD children. A comparison is made showing any enrollment shortfalls.

Use the information submitted with the Contractor's proposal to complete the projected non-DoD enrollment (blue sections) for each quarter.

Use the Contractor's quarterly report to fill in actual enrollment (green sections) at the end of each quarter.

#7. Staffing Summary

This worksheet will summarize the direct staff calculated on worksheets #4 and #5. If necessary, this information can be used to assist the COR in monitoring the Contractor's staffing levels.

The Administrative staff is left blank. If this information is available, it can be entered.

#8. Parent Fee Income & DLA Subsidy Projections—Full Day

This worksheet will calculate total projected tuition due, total projected parent fees and the resulting projected DLA subsidy per quarter. It will also calculate the actual DLA subsidy each quarter and make a comparison to projections.

In the blue sections, enter the historical average enrollment percentage per income category, the weekly parent fee per income category, and the weekly tuition rate per age group that will be charged by the Contractor. The Contractor's projected number of DoD children is automatically picked up from worksheet #6 and is broken down by income category based on the historical percentages. From this, total projected parent fees and total fees due to the contractor are calculated resulting in the projected DLA subsidy each quarter.

The projected weekly parent fees per income category and the projected weekly tuition rates must be entered for each quarter. The average enrollment percentage per income category needs to be entered only in the first quarter. This information will automatically fill in for the remaining quarters.

At the end of each quarter, fill in the actual data (green sections). Enter the actual average enrollment percentage per income category, actual weekly parent fees and the actual weekly tuition rates. Enter the actual total parent fees by income category and actual total fees due to the Contractor by age group. This information can be taken directly from the Contractor's quarterly report. The actual DLA subsidy will be calculated.

Under the "actual sections," parent fees and total fees are calculated based on actual enrollment, actual weekly parent fees and actual weekly tuition rates. This information is for comparison

purposes only. There should not be a large variance between what the worksheet is calculating and what the Contractor is reporting.

#9. Parent Fee Income & DLA Subsidy Projections—Part Day

This worksheet will show total projected tuition due, total projected parent fees, and will calculate the resulting projected DLA subsidy per quarter. It will also calculate the actual DLA subsidy each quarter and make a comparison to projections.

Due to the complexity of the part-day programs fee structure, this worksheet is unable to calculate projected parent fees and projected total fees due to the Contractor. In the blue sections, enter the historical average enrollment percentage per income category, the total projected parent fees per income category, and the total projected fees per age group that will be charged by the Contractor. From this, the projected DLA subsidy will be calculated each quarter.

The Contractor's projected number of DoD children is automatically picked up from worksheet #6 and is broken down by income category based on the historical percentages. This information can be used to estimate the total projected parent fees and the total projected fees due to the Contractor.

The projected total weekly parent fees per income category and the projected total fees due to the Contractor must be entered for each quarter. The average enrollment percentage per income category needs to be entered only in the first quarter. This information will automatically fill in for the remaining quarters.

At the end of each quarter, fill in the actual data (green sections). Enter the actual total parent fees by income category and actual total fees due to the contractor by age group. This information can be taken directly from the Contractor's quarterly report. The actual DLA subsidy will be calculated.

#10. G&A Calculation

This worksheet will summarize G&A expenses allocated to the Child Care Center on a quarterly basis. Quarterly information is rolled up into a year-to-date summary.

In the blue sections, fill in the projected number of quarterly hours that will be required and the projected hourly rate. For a service or expense, enter the dollar amount in the hourly column and "1" in the rate column. The projected quarterly G&A expense will be calculated.

At the end of each quarter, enter the actual number of hours/hourly rate and any actual expenses. The actual quarterly G&A expense will be calculated.

#11. Revenue, Expense & Cost per Child Summary

This worksheet will summarize projected and actual revenue by parent fees, DLA subsidy and other miscellaneous fees on a quarterly basis. It will also calculate the projected and actual total

average cost per child and DLA average cost per child each quarter. Quarterly information is rolled up into a year-to-date summary.

Use the information submitted with the Contractor's proposal to complete the blue sections. The only input required is Drop In/Hourly Revenue and Miscellaneous Fees. The rest of the worksheet will fill in automatically.

At the end of each quarter, fill in the green sections. This information can be taken directly from the Contractor's quarterly report. The only input required is Drop In/Hourly Revenue and Miscellaneous Fees.

Quarterly Summary Reports

There are 4 quarterly summary reports, one for each quarter. Sections a, b, c, d, f and part of section g will need to be completed and are self-explanatory. The remaining sections will automatically fill in from the 11 worksheets.

Installation Managed Workbook Instruction

Overall Summary

The workbook was created in Microsoft Excel 97. It contains 11 worksheets and 4 quarterly summary reports. The worksheets were created to help the user design the most efficient organization and to automate and standardize financial analysis and reporting. Specifically, the workbooks can be used to accomplish the following tasks:

- Creation of a Most Efficient Organization
- Financial Analysis and Quarterly Reporting to DLA HQ
- Analysis of DLA Managed Centers versus Contractor Managed Centers.

The goal during creation was to keep the workbook simple and user friendly while allowing for flexibility. Whenever possible, formulas are included to do the arithmetic and duplicative entry. The following color formatting is used consistently throughout the entire workbook:

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The DLA Managed Workbook contains the 11 worksheets entitled as follows:

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- #3. Summary of Wait List/Projected Demand versus Capacity
- #4. Full Day Facility Utilization Summary and Direct Caregiving Staff Calculation
- #5. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation
- #6. Summary of Projected Enrollment versus Actual Enrollment
- #7. Staffing Matrix
- #8. Parent Fee Income Projections—Full Day
- #9. Parent Fee Income Projections—Part Day

#10. G&A Calculation

#11. Revenue, Expense and Cost per Child Summary.

General Instruction

The first step is to develop the Most Efficient Organization (MEO). The workbook should be used in conjunction with the DLA Instruction Book and can be used not only to determine the final MEO revenue and cost projections, but also as a tool to help create and cost out various scenarios.

Complete all of the blue sections (projected data) of the worksheets in sequential order. Once all of this data is entered, the NAF Net Income, Total Cost per Child and DLA Cost per Child can be reviewed on worksheet #11. At this point, changes can be made to the worksheets and any impact on NAF Net Income and the Cost per Child can be seen. For example, if additional staff is added in the staffing matrix, worksheet #11 will automatically calculate the new cost per child. After the final MEO is approved, this will become the projected data against which the actual data is compared on a quarterly basis.

Once the MEO is underway, complete the actual data (green sections) at the end of each quarter. The worksheets will serve as the quarterly financial reports for DLA Headquarters.

Detailed Instruction for Each Worksheet

#1. Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO

This worksheet details optimal full day facility enrollment by age group and calculates the direct staff required. The purpose of this worksheet is simply to demonstrate how facility use would be maximized in a “Most Efficient Organization” (MEO).

Enter the facility name and choose the Average Daily Hours from the pull down menu. The Average Daily Hours should reflect the average number of hours per day a child spends at the center, not the number of hours per day that the center is open.

Assign each classroom in the facility a number, and enter the available square footage and the number of toilets. Choose an age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Choose Infant #1 for the rooms that do not have toilets. For Infant #2, Toddler, Preschool and Kindergarten, the maximum capacity is calculated by dividing the room square footage by 35 square feet per child. Maximize enrollment by choosing the age group that has a group size that is closest to the maximum capacity calculated. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the group size or a multiple of the staff/child ratio.

#2. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation—MEO

This worksheet details optimal part day facility enrollment by age group and calculates the direct staff required. The purpose of this worksheet is simply to demonstrate how facility use would be maximized in a “Most Efficient Organization” (MEO).

Enter the facility name and the number of weeks in the year that School Year Programs are in effect. This is normally 40 weeks.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Choose an age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. For all age groups, the maximum capacity is calculated by dividing the room square footage by 35 square feet per child. Maximize enrollment by choosing the age group that has a group size that is closest to the maximum capacity calculated. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the group size or a multiple of the staff/child ratio. If there is a combined BA & Kdgn (Before and After School & Half-Day Kindergarten), enter the number of BA children in the box in the lower right hand corner of the worksheet.

#3. Summary of Wait List/Projected Demand versus Capacity

This worksheet will automatically summarize optimal facility enrollment from worksheet #1. It will summarize the number of children by age group and show each age group as a percentage of the total number of children. It will also compare the wait list/demand numbers to the optimal enrollment numbers and show any unmet demand.

Using the wait list and current enrollment numbers, enter the total number of children by age group for each quarter of year 1. For years 2-6, enter the projected demand. Projected demand is determined by reviewing a variety of factors (e.g. current and historical wait lists, the results of a needs assessment, child care availability and costs off the installation, the installation population, etc.).

#4. Full Day Facility Utilization Summary and Direct Caregiving Staff Calculation

This worksheet details the projected enrollment by age group and calculates the direct staff required. The worksheet is four pages, one page for each quarter.

Enter the facility name and choose the Average Daily Hours from the pull down menu. The Average Daily Hours should reflect the average number of hours per day a child spends at the center, not the number of hours per day that the center is open. It is important that this number is accurate since it drives the direct caregiver staff calculations.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Choose the age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Enter the projected enrollment. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the

group size or a multiple of the staff/child ratio. This information should all be the same as in worksheet #1. It may differ if demand does not warrant enrollment to capacity, or if it is a new child development center and requires a “ramp up” period.

The section to the right calculates the number of Flex staff required. Enter the projected staff turnover rate, and the number of new staff per year will be calculated. The total number of Flex staff required is calculated based on annual leave of all staff and the training of new and existing staff.

The classroom number, square footage, number of toilets, and staff turnover rate need to be entered only in the first quarter. This information will fill in automatically for the remaining quarters. The age group and projected enrollment must be entered in for each quarter.

#5. Part Day Facility Utilization Summary and Direct Caregiving Staff Calculation

This worksheet details projected part day enrollment by age group and calculates the direct staff required. The worksheet is four pages, one page for each quarter.

Assign each classroom in the facility a number, and enter the available square footage and number of toilets. Enter the number of weeks in the quarter that the school year programs operate. Choose the age group for each room, and the staff/child ratio, group size and maximum capacity for that age group will appear. Enter projected enrollment by classroom. The projected enrollment number entered should not exceed the maximum capacity and should be equal to the group size or a multiple of the staff/child ratio. If there is a combined BA & Kdgn (Before and After School & Half-Day Kindergarten), enter the number of BA children in the box located in the lower right hand corner of the worksheet.

The section to the right calculates the number of Flex staff required. Enter the projected staff turnover rate, and the number of new staff per year will calculate. The total number of Flex staff required is calculated based on annual leave for all staff and the training of new and existing staff.

The classroom number, square footage, number of toilets, and staff turnover rate only need to be entered in the first quarter. This information will automatically fill in for the remaining quarters. The number of weeks in the quarter, the age group and the projected enrollment must be entered for each quarter.

#6. Summary of Projected Enrollment versus Actual Enrollment

This worksheet will summarize projected enrollment by age group each quarter. It will also summarize the actual enrollment by age group each quarter. A comparison of the two is made showing any enrollment shortfalls.

Fill in actual average enrollment (green sections) at the end of each quarter.

#7. Staffing Matrix

This worksheet will summarize the number of projected and actual staff by Grade, APF/NAF, FT/PT, USA Reimbursable and show any variance on a quarterly basis. It will also calculate projected salaries and benefits. Annual averages and totals are calculated on the “4th Quarter” page.

Start by filling in the projected number of FTE Staff. In the “Choose Grade” column, pull down menus are embedded in each cell. Choose a grade for each staff position. In the “Choose FT or PT” column, pull down menus are embedded in each cell. Choose APF FT, NAF FT, NAF PT or NAF Flex for each staff position. Enter the annual salary for each staff position. In the “USA? Choose Yes or No” column, pull down menus are embedded in each cell. Choose whether the staff position is USA reimbursable. Enter the fringe rates for APF FT, NAF FT, NAF PT and NAF Flex. All of this data except the fringe rates must be entered for each quarter. The fringe rates will be automatically filled in for the remaining quarters.

Under the Direct Caregivers section, the pink cells just to the right of the staff titles contain the total number of recommended staff that was calculated on the facility worksheets. For administrative and support staff, refer to the DLA Instruction Manual for guidance.

After all of the above data is entered, projected salaries and benefits will calculate automatically.

At the end of each quarter, fill in the actual staff information (green sections). Choose Grade, FT or PT, and enter the number of FTE. The last column will calculate the variance between the actual and projected number of staff.

#8. Parent Fee Income Projections—Full Day

This worksheet will calculate projected parent fees and actual parent fees and make a comparison between the two on a quarterly basis. Annual totals are also calculated.

In the blue sections, enter the historical average enrollment percentage per income category and the weekly parent fee per income category. The projected enrollment is automatically picked up from worksheet #6 and is broken down by income category based on the historical percentages. From this, total projected parent fees are calculated for each quarter.

The projected weekly parent fees per income category must be entered for each quarter. The average enrollment percentage per income category only needs to be entered in the first quarter. This information will automatically fill in for the remaining quarters.

At the end of each quarter, fill in the actual data (green sections). Enter the actual average enrollment percentage per income category, the actual weekly parent fee per income category, and total actual parent fees by income category.

Under the “actual sections,” the total parent fees are calculated based on actual enrollment and actual weekly parent fees. This information is for comparison purposes only. There should not

be a large variance between what the total actual parent fees are and what the worksheet is calculating for actual parent fees.

#9. Parent Fee Income & DLA Subsidy Projections—Part Day

This worksheet will show total projected parent fees and total actual parent fees and calculate the variance each quarter. Annual totals are also calculated.

Due to the complexity of the part-day programs fee structure, this worksheet is unable to calculate projected parent fees. In the blue sections, enter the total projected parent fees by age group for each quarter.

Projected enrollment is automatically picked up from worksheet #5 and is broken down by age group and school year/summer program. The number of weeks that the school year/summer program operates is also automatically picked up from worksheet #5. This information can be used to estimate the total projected parent fees.

At the end of each quarter, fill in the actual data (green sections). Enter the actual number of children by part day program, number of weeks the part day program operates, and the total parent fees. The variance between actual and projected parent fees will be calculated.

#10. G&A Calculation

This worksheet will summarize G&A expenses allocated to the Child Care Center on a quarterly basis. Quarterly information is rolled up into a year-to-date summary.

In the blue sections, fill in the projected number of quarterly hours that will be required and the projected hourly rate. For a service or expense, enter the dollar amount in the hourly column and “1” in the rate column. The projected quarterly G&A expense will be calculated.

At the end of each quarter, enter the actual number of hours/hourly rate and any actual expenses. The actual quarterly G&A expense will be calculated.

#11. Revenue, Expense & Cost per Child Summary

This worksheet will detail projected and actual revenue and expense on a quarterly basis and calculate the resulting projected and actual NAF net income. It will also calculate the annualized projected and actual cost per child on a quarterly basis. Quarterly information is rolled up into a year-to-date summary.

Parent Tuition, Salaries, Benefits and G&A will be filled in automatically. Complete the blue sections. NAF USA expenses should be entered under the USA column. They are automatically calculated as an expense in the APF column.

At the end of each quarter, fill in the actual data (green sections).

Quarterly Summary Reports

There are 4 quarterly summary reports, one for each quarter. Sections a, b, c, d, f and part of section g will need to be completed and are self-explanatory. The remaining sections will automatically fill in from the 11 worksheets.