Current Operation Start Up Summary-First Year

Number of Student	485
Tuition-Pre Student	$ 1,200

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
Enrolled	10	20	30	30	35	40	40	70	80	60	40	30	485
Total Enrolled	10	30	60	90	125	165	205	275	355	415	455	485	
Per User Fee $	$ 15.00	15	15	15	15	15	15	15	15	15	15	15	
Monthly User Fee	150	450	900	1,350	1,875	2,475	3,075	4,125	5,325	6,225	6,825	7,275	40,050
Marketing Cost$	2,000	3,000	3,000	4,000	4,000	5,000	5,000	5,000	5,000	5,000	4,000	3,000	48,000
Teacher$	1,008	1,008	1,008	1,008	1,008	2,016	2,688	2,866	2,866	3,360	3,360	3,360	25,556
Income	12,000	24,000	36,000	36,000	42,000	48,000	48,000	84,000	96,000	72,000	48,000	36,000	582,000

Monthly Income/Profit Summary-First Year

Revenue - Based on 485 Children $

Tuition	12,000	24,000	36,000	36,000	42,000	48,000	48,000	84,000	96,000	72,000	48,000	36,000	582,000
Total Revenue	12,000	24,000	36,000	36,000	42,000	48,000	48,000	84,000	96,000	72,000	48,000	36,000	582,000

Expenses $

User Fee	150	450	900	1,350	1,875	2,475	3,075	4,125	5,325	6,225	6,825	7,275	40,050
Marketing	2,000	3,000	3,000	4,000	4,000	5,000	5,000	5,000	5,000	5,000	4,000	3,000	48,000
Teacher(s)	1,008	1,008	1,008	1,008	1,008	2,016	2,688	2,866	2,866	3,360	3,360	3,360	25,556
Operations/Sales	1,200	2,400	3,600	3,600	4,200	4,800	4,800	8,400	9,600	7,200	4,800	3,600	58,200
Lic Fee													75,000
Admin Expenses	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
Office Expenses	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
Total Expenses	12,525	15,025	16,675	18,125	19,250	22,458	23,730	28,558	30,958	29,952	27,152	25,402	344,806
Net Income	(525)	8,975	19,325	17,875	22,750	25,542	24,270	55,442	65,042	42,048	20,848	10,598	237,194

Monthly Summary-Second Year

Number of Student	1092
Tuition-Pre Student	$ 1,200
Based on $5000 Monthly Marketing	

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Totals
First Year Enrollment	10	20	30	30	35	40	40	70	80	60	40	30	485
Drop First Year 40%	-4	-8	-12	-12	-14	-16	-16	-28	-32	-24	-16	-12	-194
New Enrollment	30	50	60	60	60	75	60	90	110	100	60	40	795
Enrolled	36	62	78	78	81	99	84	132	158	136	84	58	1086
Total Enrolled*User	291	291	291	291	291	291	291	291	291	291	291	291	291
Total Enrolled 1/2 year	327	377	437	497	557	632	692	782	892	992	1052	1092	

Assumptions

Teachers move from 2-3 hours a week in the early months to 6-8 hours a week and then averaging with 500 students about 10-12 hours per week - see change in costs

Marketing increases/decreases cylically when there are spikes in enrollment - see changes in costs

Average Tuition rate is $1,200 but tuition can be anything - range is $3,500 - $800 per year - based upon competition

Up to 500 students Administration should be about 50K - customer support - 20-25K a year for 2 - 2 1/2 people

June/July more single classes sold

Renewal is for maintenance/updating/modifications/hardware/software/hosting/etc.

Second Year New Enrollment - Match her school with budget just under $5000 for Marketing

Expenses Match her School.

Drop out 30-35% yearly - used 40%