

Child Care Business Pre-Sale Checklist

	Good	Average	Needs Improvement
Furniture, Fixtures & Equipment			
Classroom equipment & fixtures			
Playground play structures			
Playground toys			
Office computer & software systems			
Kitchen equipment			
Business Operations			
Documented policies and procedures			
Qualified teaching staff			
Well trained staff			
High state rating			
Financial Performance			
Stable or increasing revenues			
Average or above average profits			
Positive cash flow			
Taxes paid to date			
Current on all payments			
Low accounts receivables			
Organized financial records			
Tuition at or above market rate			
Legal Considerations			
Clear ownership of assets			
Long-term leases			
No pending litigation			
No pending insurance claims			
Real Estate or RE Lease			
Clear title to real property			
Long-term RE lease, transferrable			
Limited or no needed repairs			
Maintained HVAC			
Other			