

SUMMARY

Project:	10 FrontRow classroom amplification systems
Annual return on investment (ROI)	94%
Payback period (years)	1.07
Net present value (NPV)	\$30,573
Average yearly cost of ownership	\$5,863

ANNUAL BENEFITS	Pre-start	Year 1	Year 2	Year 3
Direct (reduced costs for Spec Ed, substitutes)	\$0	\$10,756	\$10,756	\$10,756
Indirect (on-task behavior, reduced referrals)	\$0	\$5,298	\$5,298	\$5,298
Total per period	\$0	\$16,054	\$16,054	\$16,054

DEPRECIATED ASSETS	Pre-start	Year 1	Year 2	Year 3
Hardware	\$0	\$0	\$0	\$0
Total per period	\$0	\$0	\$0	\$0

DEPRECIATION SCHEDULE	Pre-start	Year 1	Year 2	Year 3
Hardware	\$0	\$0	\$0	\$0
Total per period	\$0	\$0	\$0	\$0

EXPENSED COSTS	Pre-start	Year 1	Year 2	Year 3
Hardware (hardware, batteries)	\$14,140	\$70	\$70	\$70
Consulting (installation)	\$1,500	\$0	\$0	\$0
Personnel (school tech time)	\$697	\$174	\$174	\$174
Training (teacher time; training is free)	\$519	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Total per period	\$16,856	\$244	\$244	\$244

FINANCIAL ANALYSIS	Results	Year 1	Year 2	Year 3
Net cash flow before taxes		\$15,810	\$15,810	\$15,810
Net cash flow after taxes		\$15,810	\$15,810	\$15,810
Annual ROI - direct and indirect benefits				94%
Net cash flow after taxes (direct only)				\$10,511
Annual ROI - direct benefits only				62%
Net Present Value (NPV)				\$30,573
Payback (Years)				1.07
Average Annual Cost of Ownership				\$5,863
3-Year IRR				77%

FINANCIAL ASSUMPTIONS

All government taxes	0%
Discount rate	0%