

PRE-SCHOOL PROGRAMS

Revenue/Expense Analysis

(Based on GPPSS Data Provided to School Board 11-23-2015)

Infant Program				Toddler Program				Pre-K Program			
2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19

Constants

Max. Participants per Room	8	8	8	8	12	12	12	12	14	14	14	14
Expenses	116,277	118,627	119,810	122,046	148,248	152,423	154,113	156,864	116,277	128,627	119,810	122,046
Expenses Per Participant	14,535	14,828	14,976	15,256	12,354	12,702	12,843	13,072	8,306	9,188	8,558	8,718
Expense Constant	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%

Option 1 - Leave Rates as Proposed (Result: Pre-K Parents Subsidize Infant and Toddler Parents - Is That Fair?)

Revenue - per Participant (Tuition)	11,080	11,911	12,803	13,764	11,080	11,634	12,215	12,826	10,795	11,335	11,901	12,497
Revenue - Total Tuition	88,640	95,288	102,424	110,112	132,960	139,608	146,580	153,912	151,130	158,690	166,614	174,958
Revenue Less Expenses - Total	(27,637)	(23,339)	(17,386)	(11,934)	(15,288)	(12,815)	(7,533)	(2,952)	34,853	30,063	46,804	52,912
Revenue Less Expenses - per Participant	(3,455)	(2,917)	(2,173)	(1,492)	(1,274)	(1,068)	(628)	(246)	2,490	2,147	3,343	3,779
Revenue Less Expenses - Per Program	(80,296)				(38,588)				164,632			
Income/(Loss) - Three Programs Combined	(8,072)	(6,091)	21,885	38,026								

Option 2 - Price Programs Based on Cost Plus Expense Constant (Result: Parents Aren't Subsidizing Eachother--Small Surplus Generated for Growth)

Per Participant (with 10% Expense Constant)	15,989	16,311	16,474	16,782	13,589	13,972	14,127	14,379	9,137	10,107	9,414	9,590
Option 1 - Proposed Tuition	11,080	11,911	12,803	13,764	11,080	11,634	12,215	12,826	10,795	11,335	11,901	12,497
Increase/(Reduction) from Proposed Tuition	4,909	4,400	3,671	3,018	2,509	2,338	1,912	1,553	(1,658)	(1,228)	(2,487)	(2,907)
Income/(Loss) - Option 2 Tuition (Total/Yr.)	11,635	11,861	11,982	12,210	14,820	15,241	15,411	15,684	11,641	12,871	11,986	12,214
Income/(Loss) - Three Programs Combined	38,096	39,973	39,379	40,108								