

Per Board Policy 4:85, “measuring the cost of District services is necessary for decision-making in a variety of contexts. Perhaps most importantly, it allows for evaluation of the benefits of District programs and services against the relative demands they make on District financial resources. In addition, accurate cost information provides the basis for setting user fees and charges where appropriate.”

### **BRIGHT BEGINNINGS /ECSE**

The District charges tuition for the Bright Beginnings program and below are the revenues associated with the program for 2018-2019.

<b>2018-2019 Bright Beginnings/ECSE Enrollment/Revenues</b>			
<b>Program</b>	<b># of Reduced or Non-Tuition Paying Students</b>	<b># of Tuition Paying Students</b>	<b>Projected Revenue **</b>
3 day a week	0	7	\$ 15,960
3 day a week Extended	0	6	\$27,360
5 day a week	8	27	\$104,560
5 day a week Extended	2	3	\$32,960
<b>*Out of District ECSE Students</b>	0	<b>2</b>	<b>\$38,326</b>
<b>Total Enrollment/Revenues</b>	<b>10</b>	<b>45</b>	<b>\$180,570</b>

\*\* Revenues based on enrollment as of 1/31/19

The total enrollment for Bright Beginnings/ECSE is 55 students. Of these 55 students, 4 do NOT pay tuition and 5 pay a reduced tuition:

- 13 IEP
- 4 waived tuition
- 5 reduced tuition

\*There are 2 students placed in our ECSE classroom from other districts. They pay us at the ECSE rate (\$19,163 in FY18). This rate is figured out at the end of the year based on Direct and Indirect costs for the year.

Subsidies of 4 Free Tuition students amount to \$14,900.

Subsidies of 5 Reduced Tuition students amount to \$11,750.

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### Bright Beginnings/ECSE Historical and Projected Revenue and Costs

School Year	Tuition Revenue	Direct Costs	Tuition - Direct Costs	Indirect Costs	Direct & Indirect Costs Loss/Gain	Tuition reimbursement from LADSE for ECSE students	Total Tuition (inclusive of reimbursement from LADSE) - Direct Costs	Direct & Indirect Costs Loss/Gain after Tuition reimbursement from LADSE
2009-10	\$122,657	\$187,947	(\$65,290)	\$98,916	(\$164,206)			
2010-11	\$124,372	\$231,154	(\$106,782)	\$94,099	(\$200,881)			
2011-12	\$104,650	\$237,487	(\$132,837)	\$101,345	(\$234,182)			
2012-13*	\$140,706	\$262,664	(\$121,958)	\$106,211	(\$228,169)	No data available		
2013-14*	\$123,563	\$257,598	(\$134,035)	\$109,701	(\$243,736)	No data available		
2014-15	\$166,489	\$348,352	(\$181,863)	\$156,524	(\$338,387)	\$0	(\$181,863)	(\$338,387)
2015-16	\$169,267	\$326,179	(\$156,912)	\$136,453	(\$293,365)	\$0	(\$156,912)	(\$293,365)
2016-17	\$182,039	\$422,290	(\$240,251)	\$160,514	(\$400,765)	\$81,164	(\$159,087)	(\$319,601)
2017-18	\$162,857	\$417,993	(\$255,136)	\$159,695	(\$414,831)	\$136,004	(\$119,132)	(\$278,827)
2018-19	\$180,570	\$416,021	(\$235,451)	\$142,158	(\$377,609)	\$38,326	(\$197,125)	(\$339,283)

\*The Early Childhood Special Education (ECSE) class was introduced in 2012-13 but data is not available due to changes in financial software  
FY15 and FY16 there were no tuition reimbursements as there were no out-of-district ECSE students

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## 2018-19 Bright Beginnings

### Direct and Projected Indirect Costs

#### Direct Costs

Teacher1	1.0 FTE	\$73,056	
Teacher2	1.0 FTE	\$94,843	
Teacher3	0.52 FTE	\$25,519	
Teacher4	1.0 FTE	\$58,037	
<b>*Teacher Salaries &amp; Benefits</b>			<b>\$251,455</b>

#### Aides

Aide1	1.0 FTE	\$30,285	
Aide2	1.0 FTE	\$16,171	
Aide3	1.0 FTE	\$46,632	
Aide4	1.0 FTE	\$33,020	
Aide5	1.0 FTE	\$28,958	
<b>*Aide Salaries/Benefits</b>			<b>\$155,066</b>

**Pre-School Supplies/Materials** **\$9,500**

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<b>Direct Costs Total</b>	<b>\$416,021</b>
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#### Indirect Costs:

##### Program Expenses (Indirect, Ancillary Costs)

Personnel	Principal/Secretary	\$37,259	
	Nurse	\$9,389	
	Administrative	\$66,007	
Utilities Cost	Water	\$1,172	
	Electric	\$9,891	
	Gas	\$2,130	
	Cleaning Contract	\$16,309	

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<b>Indirect Costs Total</b>	<b>\$142,158</b>
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<b>TOTAL EXPENSES</b>	<b>\$558,179</b>
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\*Salary and Benefits include all Board costs for employee including FICA, TRS, IMRF, Soc. Sec., Medicare.

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## EXTENDED DAY KINDERGARTEN

Prior to 2015-2016, the District charged tuition for **Extended Day Kindergarten**. The revenue and costs for 2014-2015 were as follows:

School Year	Tuition Revenue	Direct Costs	Tuition - Direct Costs	Indirect Costs	Direct & Indirect Costs Loss/Gain
2014-2015	\$128,936	\$198,168	(\$69,232)	\$77,436	(\$146,668)

\* These calculations were based on half of all direct and indirect costs, i.e., 0.5 FTE of teachers and aides and half of all supplies and indirect costs.

For this year, 2018-2019, the projected costs for **All-Day Kindergarten** are as follows:

School Year	Tuition Revenue	Direct Costs	Tuition - Direct Costs	Indirect Costs	Direct & Indirect Costs Loss/Gain
2018-2019	\$0	\$465,447	(\$465,447)	\$162,446	(\$627,193)

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## 2018-19 Extended Day Kindergarten

### Direct and Projected Indirect Costs

#### Direct Costs

Teacher1	1.0 FTE	\$112,038	
Teacher2	1.0 FTE	\$105,859	
Teacher3	1.0 FTE	\$94,727	
Teacher4	1.0 FTE	\$61,960	
<b>*Teacher Salaries &amp; Benefits</b>			<b>\$374,585</b>
<b>Aides</b>			
Aide1	1.0 FTE	\$21,410	
Aide2	1.0 FTE	\$21,410	
Aide3	1.0 FTE	\$21,410	
Aide4	1.0 FTE	\$17,133	
<b>*Aide Salaries/Benefits</b>			<b>\$81,363</b>
<b>Kindergarten Supplies/Materials</b>			<b>\$9,500</b>
<b>Direct Costs Total</b>			<b>\$465,447</b>

#### Indirect Costs:

##### Program Expenses (Indirect, Ancillary Costs)

Personnel	Principal/Secretary	\$42,582	
	Nurse	\$10,730	
	Administrative	\$75,437	
Utilities Cost	Water	\$1,339	
	Electric	\$11,304	
	Gas	\$2,435	
	Cleaning Contract	\$18,639	
<b>Indirect Costs Total</b>			<b>\$162,466</b>
<b>TOTAL EXPENSES</b>			<b>\$627,913</b>

\*Salary and Benefits include all Board costs for employee including FICA, TRS, IMRF, Soc. Sec., Medicare.