

**Determining Costs within Inclusive Programs Worksheet**

This worksheet is a component of the ECTA Center’s Preschool Inclusion Finance Toolkit: <http://ectacenter.org/~pdfs/topics/inclusion/preschool_inclusion_finance_toolkit_2018.pdf>

One approach to supporting inclusive programs and classrooms is to determine the costs of major operational components. The following tables provide a list of factors to consider as programs calculate the major costs of an individual classroom. The table may be modified to add indirect or other costs.

**All Programs Pay Equal Share**

1. **Program cost per child**

Each program enrolling children pays an equal share per child. There are two considerations for a child with an IEP: (a) when a child with an IEP is eligible and enrolled in the program or classroom, special education would pay only excess costs of special education and related services and not the ‘cost per child’, (b) when a child with an IEP is not eligible for the program, e.g. family is over income, special education funds may be used to pay for the placement.

Enter the total expenses per classroom per year.

* Add/delete rows for additional annual expenses as needed.
* Divide the Total Cost above by the number of children in the classroom.

|  |  |  |
| --- | --- | --- |
| **Annual Expense** | **Cost** | **Cost Per Child** |
| Teacher |  |  |
| Assistant |  |
| Materials |  |
| Additional annual operating cost (specify) |  |
|  |  |
| If Applicable: |  |
| Professional Development |  |
| Transportation |  |
|  |  |
| **Total Cost per Year** |  | **Cost per child**  $ |
| Divide the total cost by the number of children in the classroom = | |

1. **Participating Programs – number of children funded**

Once cost per child has been determined, this form may be used to determine how many children are being funded by each participating program.

* Enter each program name, number of children funded multiplied by the cost per child to determine the total cost per program. (The cost per child is the same for all children.)

|  |  |  |  |
| --- | --- | --- | --- |
| **Program Name** | **# Children** | **Cost per child** | **Total Cost** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Children and Program Cost** |  |  |  |

**All Programs Pay Their Program’s Base Cost Contribution per Child**

1. **Cost Contribution**

A program pays the annual cost per child based on that program’s actual cost per child (or agreed upon amount) for the enrollment of a child in the inclusive classroom.

* + Enter the program name, the program’s cost contribution per child and multiply by the number of children.
  + Add or delete rows as needed.
  + Add the total contribution per child.

|  |  |  |  |
| --- | --- | --- | --- |
| **Program Name** | **$ per Child** | **# Children** | **Total Cost Contribution** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **Total Children and Program Cost Contribution** |  |  |  |

1. **Determining Inclusive Program Costs**

Determine the annual cost for operating the inclusive program (or classroom).

|  |  |
| --- | --- |
| **Annual Expense** | **Cost** |
| Teacher |  |
| Assistant |  |
| Materials |  |
| Additional annual operating cost (specify) |  |
|  |  |
| If Applicable: |  |
| Professional Development |  |
| Transportation |  |
|  |  |
| **Total Cost per Year for operating the Inclusive program** |  |

1. **Contribution and Costs**

* Compare the cost contributions expected with the cost of the inclusive program.
* Agree upon cost contribution adjustments in the case of shortfalls or excess revenue.

|  |  |
| --- | --- |
| **Total Cost Contribution** |  |
| **Total Cost of Inclusive Program** |  |
| **Balance (+ or -)** |  |

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