



## State Fiscal Note for Bill Number: 2021-H-5672

**Date of State Budget Office Approval:**

**Date Requested:** Monday, June 7, 2021

**Date Due:** Thursday, June 17, 2021

<i>Impact on Expenditures</i>		<i>Impact on Revenues</i>	
FY 2021	N/A	FY 2021	N/A
FY 2022	39,829,128	FY 2022	N/A
FY 2023	86,267,264	FY 2023	N/A

**Explanation by State  
Budget Office:**

This act would amend the Child Care Assistance Program (CCAP) to: increase eligibility from 180% of the Federal Poverty Level (FPL) to 225%, alter the transitional child care phaseout from 225% of FPL to 300% FPL, boost reimbursement rates for family and center-based child care providers to the level being paid out under the emergency regulation in response to the COVID-19 pandemic, create a higher tiered reimbursement rate for infant children under 18 months of age, and cap co-payments at 7% of family income.

**Eligibility**

Rhode Island General Law (RIGL) 40-5.2-20 (b) obligates the state to provide subsidized child care to families “at or below one hundred eighty percent of the federal poverty level if, and to the extent, these other families require child care in order to work at paid employment as defined in the department’s rules and regulations.” RIGL 40-5.2-20 (f)(2) stipulates that families who become ineligible for child care assistance due to their “incomes exceeding one hundred eighty percent of the applicable federal poverty guidelines shall continue to be eligible for childcare assistance until their incomes exceed two hundred twenty-five percent of the applicable federal poverty guidelines.”

H-5672 amends sections (b) and (f)(2) from 180% FPL to 225% FPL, and 225% FPL to 300% FPL. A family below 225% FPL would now be eligible for subsidized childcare, and would remain eligible, once enrolled, until household income exceeded 300% FPL.

Prior to the Appropriations Act of 2008, CCAP eligibility was set at 225% of the FPL. Governor Carcieri proposed lowering eligibility to 150% FPL as part of his FY 2008 recommended budget. The General Assembly restricted eligibility to 180% of FPL as part of the FY 2008 enacted budget. The program has remained at 180% FPL (with transitional child care until 225% FPL) since FY 2008.

**Co-payments**

RIGL 40-5.2-20 (f)(1) establishes that the department of human services shall require families above 100% FPL to pay for “some portion of the child care they receive” in accordance with a “a sliding-fee scale” adopted in rules and regulations.

H-5672 adds language so that no family shall contribute more than 7% of household income, in according with “federally-established guidelines for affordability”. U.S.

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Department of Health and Human Services established 7% as the recommended benchmark for affordability in the notice of proposed rulemaking for 45 CFR 98.45 after the passage of the Child Care and Development Block Grant Act of 2014. The agency has confirmed the seven percent affordability benchmark in subsequent guidance.

#### Reimbursement Rate Increase

The legislation amends RIGL 40-6.2-1.1 which defines the reimbursement rate structure for subsidized child care for both family and center-based providers. The rates are tiered based on the State's Quality Rating and Improvement System, with designated BrightStars ratings of 1-5 stars.

The current rates levels do not meet federal requirements outlined by the U.S. HHS Administration of Children and Families, with the base rates (1 star) not meeting the 25th percentile of the market rate survey, and the highest rate (5 star) not meeting the 75th percentile. H-5672 boosts the statutory rates and moves the base rates to meet the 75th percentile and the highest rate to meet the 90th percentile. The law also combines the rate reimbursements for Stars 1-3 and Stars 4-5.

Since re-opening on June 1st, 2020, the agency has been reimbursing providers at a level significantly higher than the current statutory rates. The Governor's state of emergency executive order suspended the statutory rates and implemented a more generous rate structure with the intention of incentivizing providers to re-open. The COVID-19 enhanced rates move star 1-4 providers to the 75th percentile, and star 5 providers to the 90th percentile. H-5672 would move the statutory rates above the Governor's executive order level.

#### Infant Bonus

In addition to the rate enhancements in the above section, H-5672 adds an additional \$20.00 to the reimbursement rates for infants 18 months of age or younger. Currently, RIGL 40-6.2-1.1 does not outline higher rates for children under a certain age.

#### Market Rate Survey

H-5672 also establishes that the department shall conduct a market rate survey to determine the percentiles that the reimbursement rates refer to triennially. The amendment also includes a requirement that the department shall post the results of the survey on the website within 60 days.

Triennial market rate surveys have been the practice of the agency, and OMB estimates no fiscal impact from this clarifying language.

#### *Comments on Sources of Funds:*

The May 2021 Caseload Estimate Conference adopted FY 2021 estimate for CCAP consisted of \$21.3 million in Temporary Assistance for Needy Families (TANF) block grant funding, \$17.1 million in Child Care Development Block Grant (CCDBG) funding, \$8.3 million in Social Services Block Grant (SSBG), and \$8.4 million in general revenues.

The department has received a significant boost federal funding related to child care during the COVID-19 pandemic from the Coronavirus Aid, Relief, and Economic

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*Summary of Facts  
and Assumptions:*

Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), and the American Rescue Plan Act (ARPA). However, for the purposes of this note, OMB assumes 75% of the bill could be covered with additional COVID-related federal funding in FY 2022.

Given that the traditional block grant is not variable to state eligibility amendments, OMB assumes the full cost of H-5672 in FY 2023 and in the outyears will be borne by the State.

**Eligibility**

As mentioned in the explanation section, prior to FY 2008 the subsidized child care program income eligibility was set at 225% FPL. H-5672 raises eligibility back to the FY 2007 levels. The reform of FY 2008 lowered the caseload estimate from 12,704 in FY 2007 to 8,185 in FY 2008, a 35.6% reduction.

To estimate the caseload impact of the eligibility expansion outlined in proposed legislation, OMB increased the total FY 2007 CCAP enrollment figure by the twelve-year growth rate of the program, 6.6%. Using FY 2007 actuals as a baseline captures the 225% FPL eligibility expansion level caseload estimate as well as the level of transition childcare to 300% FPL. The twelve-year growth rate was calculated utilizing actuals from FY 2008 to FY 2020. Due to the pandemic, the growth rate in FY 2021 has been an anomaly. OMB assumes the same year-over-year-growth rate (0.5%) for FY 2021 and FY 2022.

12,704 (FY 2007 enrollment) increased by 7.7% = 13,682 enrollees in FY 2022 under the eligibility expansion of H-5672

In FY 2022, to discount for the implementation and enrollment delay, OMB assumes a 25% reduction in the above figure.

13,682 new enrollees x 0.75 = 10,262 total CCAP subsidies in FY 2022 under H-5672

The May 2021 Caseload Estimating Conference Assumed 7,400 subsidies in FY 2022, at a total cost of \$67,219,715. H-5672 would add an additional 2,862 subsidies, 10,262 total. Assuming the cost per subsidy level pre-pandemic (\$7,075), the total fiscal impact in FY 2022 would be a total of \$79,068,710. Therefore, the variance (\$11,848,995) is the total fiscal impact of the proposed eligibility changes in FY 2022.

CEC adopted: 7,400 subsidies x \$9,084 per subsidy = \$67,219,715.

H-5672: 10,262 subsidies x \$7,705 per subsidy = \$79,068,710.

Variance: \$11,847,110

For FY 2023, OMB assumed the same rate of growth per year and increased the caseload figure to 13,750. There is no discount in FY 2023 for enrollment delay or implementation.

The May 2021 CEC does not estimate the outyear, FY 2023. To project what the assumed baseline would be for FY 2023, OMB grew the adopted FY 2022 estimate

by 0.5%, the same year-over-year growth rate assumed in the above eligibility calculation.

Assumed baseline: 7,437 subsidies x \$7,705 per subsidy = \$57,302,085

H-5672: 13,750 subsidies x \$7,705 per subsidy = \$105,941,688

Variance: \$48,639,603

The FY 2023 additional cost is significantly higher than the FY 2022 estimate due to the higher CEC adopted figure for FY 2022.

#### Co-payments

Currently, CCAP co-payments are based on a tiered system, as outlined in Table 1. The tiers range from families between 0% - 100% of the FPL contributing 0% of household income to families between 200-225% FPL contributing 14% of household income. In total, under the current structure, families contribute approximately \$3.2 million in annual co-payments.

Under H-5672, the expanded eligibility would create additional co-pay tiers (225%-250%, and 250%-300%), and collect approximately \$6.9 million in annual co-payments from the expanded population. OMB assumes enrollees between 225% - 250% FPL would be required to pay 16% of annual income, and enrollees between 250% - 300% FPL would be required to pay 18% of annual income. OMB also assumes a similar distribution of the population over the various income levels, with 66% falling between 0% - 125% FPL, 26.4% falling between 125% - 180% FPL, and 7.4% between 180% FPL - 300% FPL. For the details by level, please see Table 2.

H-5672 caps co-payments at 7% of household income. Utilizing the assumptions outlined in the above paragraph for co-payments under the new eligibility rules, the cap would impact families between 150% - 300% FPL. As outlined in the difference between Table 2 and Table 3, the cap would require the agency to cover \$2,270,449 worth of co-payments in FY 2022.

\$6,980,142 projected co-payments under H-5672 - \$4,709,693 projected co-payments under H-5672 7% family income cap = \$2,270,449

Due to the increase in CCAP caseload in FY 2023, the agency would be required to cover \$2,433,785, an increase of \$163,335. Please see Tables 4 and 5 for the outline of the co-payment cap in FY 2023.

OMB assumptions of family income are based on the U.S. Health and Human Services poverty guidelines .

#### Reimbursement Rate Increase

H-5672 boosts the statutory CCAP reimbursement scaling up the base rates (1 star) to meet the 75th percentile and the highest rate (5 star) to meet the 90th percentile. To estimate the impact, OMB took the average of the reimbursement rates for Stars 1-3 and Stars 4-5 as they are currently paid and compared to the H-5672 higher rates.

To measure the impact of rate increase, OMB assumes the same utilization



percentage of total CCAP caseload across the age groups and star ratings. For example, currently 29.33% of total CCAP children enrolled in center-based providers are infants or toddlers enrolled in 1-star programs. OMB assumes the same utilization, updated for the increased caseload due to the eligibility changes outlined in the above section. For family providers, H-5672 sets rates per star level but is not inclusive of the “steps” negotiated by the SEIU and the State. For the purposes of this note, OMB assumed the average rate from across the four steps for each of the star levels for family providers.

For example, the current reimbursement rate for 1-star providers serving infants and toddlers is \$198.48. H-5672 increases that rate to \$256.75. Assuming the same utilization as the current population, there would be 540 infants/toddlers in 1-star center-based providers under H-5672.

The difference in the rates  $(\$256.75 - \$198.48) \times 540 \text{ infants/toddlers} \times 52 \text{ weeks} = \$1,635,358$  cost of the increased rates in H-5672 for this age/star group

For FY 2022, across all age groups and BrightStar levels across family and center-based providers, the total rate increase would cost \$24,943,009. For a full accounting of the impact for center-based providers and family providers per age group per BrightStar level, please see Tables 6 and 7.

Due to the increase in the caseload estimate for FY 2023 under the proposed legislation, the fiscal impact in the outyear is \$34,164,276. For a full accounting of the impact for center-based providers and family providers per age group per BrightStar level, please see Tables 8 and 9.

#### Infant Bonus

To account for the \$20 increase to the reimbursement rate for children 18 months of age or younger, OMB applied the percentage of infants currently enrolled in the program to the expected caseload estimates under H-5672 in FY 2022 and FY 2023. In May of 2021, 434 infants were enrolled in the program, which accounts for approximately 7.2% of total current caseload.

FY 2022 projected caseload under H-5672  $10,262 \times 7.2\% = 739$  infants

FY 2023 projected caseload under H-5672  $13,750 \times 7.2\% = 990$  infants

739 infants in FY 2022  $\times \$20 \text{ rate bonus} \times 52 \text{ weeks} = \$768,560$

990 infants in FY 2023  $\times \$20 \text{ rate bonus} \times 52 \text{ weeks} = \$1,029,600$

#### Market Rate Survey

H-5672 amends the language of the market rate survey requirement to determine the percentiles for the child care reimbursement rates. OMB assumes no fiscal impact for this section given that the agency already conducts triennial market rate surveys.

#### Total

#### Eligibility expansion

FY 2022: \$11,847,110

FY 2023: \$48,639,603  
Co-pay cap  
FY 2022: \$2,270,449  
FY 2023: \$2,433,785  
Rate Increase  
FY 2022: \$24,943,009  
FY 2023: \$34,164,276  
Infant Bonus  
FY 2022: \$768,560  
FY 2023: \$1,029,600  
Total Fiscal Impact  
FY 2022: \$39,829,128  
FY 2023: \$86,267,264

For each section of the proposed legislation, OMB assumes a July 1st enactment and implementation date.

*Summary of Fiscal Impact:*

FY 2021: N/A  
FY 2022: \$39,829,128 all funds/general revenue \$9,957,282/federal funds \$29,871,846  
FY 2023: \$86,267,264 all funds (fully general revenue financed)

*Budget Office Signature:*

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*note attached tables give Senate companion Bill # instead of House*

Table 1 - Current Co-Pay Structure					
Level	FPL	# CCAP Children	% Children / Level	% of Annual Income	Annual Co-payments
0	0% - 100%	3,067	50.8%	0%	\$ -
1	100% - 125%	1,052	17.4%	2.0%	\$ 304,870
2	125% - 150%	890	14.8%	5.0%	\$ 788,095
3	150% - 180%	751	12.4%	8.0%	\$ 1,276,820
4	180% - 200%	171	2.8%	10.0%	\$ 418,471
5	200% - 225%	102	1.7%	14.0%	\$ 390,844
<b>Total</b>		6,033			<b>\$ 3,179,100</b>

Table 2 - S-0378A FY 2022 Co-Pay Structure (no 7% cap)					
Level	FPL	# CCAP Children	% Children / Level	% of Annual Income	Annual Co-payments
0	0% - 100%	5,060	49.3%	0%	\$ -
1	100% - 125%	1,736	16.9%	2.0%	\$ 503,019
2	125% - 150%	1,468	14.3%	5.0%	\$ 1,300,316
3	150% - 180%	1,239	12.1%	8.0%	\$ 2,106,688
4	180% - 200%	282	2.7%	10.0%	\$ 690,456
5	200% - 225%	168	1.6%	14.0%	\$ 644,872
6	225% - 250%	154	1.5%	16.0%	\$ 753,395
7	250% - 300%	154	1.5%	18.0%	\$ 981,396
<b>Total</b>		10,262			<b>\$ 6,980,142</b>

Table 3 - S-0378A FY 2022 Co-Pay Structure (7% cap)					
Level	FPL	# CCAP Children	% Children / Level	% of Annual Income	Annual Co-payments
0	0% - 100%	5,060	49.3%	0%	\$ -
1	100% - 125%	1,736	16.9%	2.0%	\$ 451,294
2	125% - 150%	1,468	14.3%	5.0%	\$ 1,093,088
3	150% - 180%	1,239	12.1%	7.0%	\$ 1,697,186
4	180% - 200%	282	2.7%	7.0%	\$ 536,018
5	200% - 225%	168	1.6%	7.0%	\$ 265,624
6	225% - 250%	154	1.5%	7.0%	\$ 265,624
7	250% - 300%	154	1.5%	7.0%	\$ 400,858
<b>Total</b>		10,262			<b>\$ 4,709,693</b>



<b>Table 4 - S-0378A FY 2023 Co-Pay Structure (no 7% cap)</b>					
<b>Level</b>	<b>FPL</b>	<b># CCAP Children</b>	<b>% Children / Level</b>	<b>% of Annual Income</b>	<b>Annual Co-payments</b>
0	0% - 100%	6,780	49.3%	0%	\$ -
1	100% - 125%	2,326	16.9%	2.0%	\$ 673,980
2	125% - 150%	1,968	14.3%	5.0%	\$ 1,742,253
3	150% - 180%	1,660	12.1%	8.0%	\$ 2,822,685
4	180% - 200%	378	2.7%	10.0%	\$ 925,120
5	200% - 225%	225	1.6%	14.0%	\$ 864,044
6	225% - 250%	206	1.5%	16.0%	\$ 1,009,450
7	250% - 300%	206	1.5%	18.0%	\$ 1,314,942
<b>Total</b>		<b>13,750</b>			<b>\$ 9,352,474</b>

<b>Table 5 - S-0378A FY 2023 Co-Pay Structure (7% cap)</b>					
<b>Level</b>	<b>FPL</b>	<b># CCAP Children</b>	<b>% Children / Level</b>	<b>% of Annual Income</b>	<b>Annual Co-payments</b>
0	0% - 100%	6,780	49.3%	0%	\$ -
1	100% - 125%	2,326	16.9%	2.0%	\$ 673,980
2	125% - 150%	1,968	14.3%	5.0%	\$ 1,742,253
3	150% - 180%	1,660	12.1%	7.0%	\$ 2,469,849
4	180% - 200%	378	2.7%	7.0%	\$ 647,584
5	200% - 225%	225	1.6%	7.0%	\$ 432,022
6	225% - 250%	206	1.5%	7.0%	\$ 441,635
7	250% - 300%	206	1.5%	7.0%	\$ 511,366
<b>Total</b>		<b>13,750</b>			<b>\$ 6,918,689</b>



**Table 6 - S-0378A FY 2022 Center Rate Reimbursement Increase**

<i>Enrollment</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	540	761	183	327	29	
Preschoolers	996	1,304	386	656	136	
School-Age	1,179	691	402	462	55	
<b>Total</b>	<b>2,715</b>	<b>2,756</b>	<b>971</b>	<b>1,445</b>	<b>220</b>	
<i>Current Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 198.48	\$ 203.32	\$ 218.81	\$ 232.37	\$ 257.54	
Preschoolers	\$ 165.75	\$ 169.80	\$ 177.88	\$ 182.73	\$ 195.67	
School-Age	\$ 146.26	\$ 146.26	\$ 146.26	\$ 146.26	\$ 146.26	
<i>Proposed Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 256.75	\$ 256.75	\$ 256.75	\$ 298.85	\$ 298.85	
Preschoolers	\$ 230.00	\$ 230.00	\$ 230.00	\$ 250.62	\$ 250.62	
School-Age	\$ 198.75	\$ 198.75	\$ 198.75	\$ 213.50	\$ 213.50	
<i>Fiscal Impact</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 1,635,358	\$ 2,115,625	\$ 361,560	\$ 1,128,756	\$ 62,988	
Preschoolers	\$ 3,327,281	\$ 4,082,980	\$ 1,045,462	\$ 2,316,973	\$ 387,582	
School-Age	\$ 2,599,155	\$ 1,522,412	\$ 886,075	\$ 1,304,391	\$ 156,587	
<b>Total</b>	<b>\$ 7,561,794</b>	<b>\$ 7,721,017</b>	<b>\$ 2,293,097</b>	<b>\$ 4,750,120</b>	<b>\$ 607,157</b>	

**Table 7 - S-0378A FY 2022 Family Rate Reimbursement Increase**

<i>Enrollment</i>					
	1 Star	2 Star	3 Star	4 Star	5 Star
Infants/Toddlers	322	216	5	8	-
Preschoolers	490	353	5	9	-
School-Age	409	323	3	12	-
<b>Total</b>	1,222	892	12	29	-
<i>Current Rates</i>					
	1 Star	2 Star	3 Star	4 Star	5 Star
Infants/Toddlers	\$ 186.26	\$ 190.43	\$ 201.58	\$ 207.15	\$ 223.88
Preschoolers	\$ 168.92	\$ 168.92	\$ 168.92	\$ 168.92	\$ 168.92
School-Age	\$ 159.90	\$ 159.90	\$ 159.90	\$ 159.90	\$ 159.90
<i>Proposed Rates</i>					
	1 Star	2 Star	3 Star	4 Star	5 Star
Infants/Toddlers	\$ 200.00	\$ 200.00	\$ 200.00	\$ 232.50	\$ 232.50
Preschoolers	\$ 191.50	\$ 191.50	\$ 191.50	\$ 222.50	\$ 222.50
School-Age	\$ 180.00	\$ 180.00	\$ 180.00	\$ 200.00	\$ 200.00
<i>Fiscal Impact</i>					
	1 Star	2 Star	3 Star	4 Star	5 Star
Infants/Toddlers	\$ 229,972	\$ 107,548	\$ (378)	\$ 10,102	\$ -
Preschoolers	\$ 575,895	\$ 413,924	\$ 5,399	\$ 25,623	\$ -
School-Age	\$ 345,480	\$ 273,020	\$ 2,588	\$ 20,651	\$ -
<b>Total</b>	\$ 1,151,347	\$ 794,492	\$ 7,609	\$ 56,376	\$ -



**Table 8 - S-0378A FY 2023 Center Rate Reimbursement Increase**

<i>Enrollment</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	723	1,020	246	437	39	
Preschoolers	1,334	1,748	517	879	182	
School-Age	1,580	925	539	619	74	
<b>Total</b>	3,637	3,693	1,301	1,936	295	
<i>Current Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 198.48	\$ 203.32	\$ 218.81	\$ 232.37	\$ 257.54	
Preschoolers	\$ 165.75	\$ 169.80	\$ 177.88	\$ 182.73	\$ 195.67	
School-Age	\$ 146.26	\$ 146.26	\$ 146.26	\$ 146.26	\$ 146.26	
<i>Proposed Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 256.75	\$ 256.75	\$ 256.75	\$ 298.85	\$ 298.85	
Preschoolers	\$ 230.00	\$ 235.14	\$ 240.30	\$ 250.62	\$ 250.62	
School-Age	\$ 198.75	\$ 198.75	\$ 198.75	\$ 213.50	\$ 213.50	
<i>Fiscal Impact</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 2,191,165	\$ 2,834,660	\$ 484,442	\$ 1,512,384	\$ 84,396	
Preschoolers	\$ 4,458,120	\$ 5,937,752	\$ 1,677,606	\$ 3,104,440	\$ 519,309	
School-Age	\$ 3,482,526	\$ 2,039,832	\$ 1,187,225	\$ 1,747,713	\$ 209,806	
<b>Total</b>	\$ 10,131,811	\$ 10,812,244	\$ 3,349,273	\$ 6,364,537	\$ 813,510	

**Table 9 - S-0378A FY 2023 Family Rate Reimbursement Increase**

<i>Enrollment</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	431	290	6	10		
Preschoolers	657	472	6	12		
School-Age	548	433	4	16		
<b>Total</b>	1,637	1,195	16	39	-	
<i>Current Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 186.26	\$ 190.43	\$ 201.58	\$ 207.15	\$ 223.88	
Preschoolers	\$ 168.92	\$ 168.92	\$ 168.92	\$ 168.92	\$ 168.92	
School-Age	\$ 159.90	\$ 159.90	\$ 159.90	\$ 159.90	\$ 159.90	
<i>Proposed Rates</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 200.00	\$ 200.00	\$ 200.00	\$ 232.50	\$ 232.50	
Preschoolers	\$ 191.50	\$ 191.50	\$ 191.50	\$ 222.50	\$ 222.50	
School-Age	\$ 180.00	\$ 180.00	\$ 180.00	\$ 200.00	\$ 200.00	
<i>Fiscal Impact</i>						
	1 Star	2 Star	3 Star	4 Star	5 Star	
Infants/Toddlers	\$ 308,133	\$ 144,100	\$ (506)	\$ 13,536	\$ -	
Preschoolers	\$ 771,624	\$ 554,604	\$ 7,234	\$ 34,331	\$ -	
School-Age	\$ 462,897	\$ 365,810	\$ 3,467	\$ 27,670	\$ -	
<b>Total</b>	\$ 1,542,654	\$ 1,064,514	\$ 10,195	\$ 75,537	\$ -	