

APPENDIX A

DETAILED BREAK DOWN OF THE TOWN'S LEARN-TO-SKATE PROGRAM

The Town programs are product base, i.e. pre-school, children programs. The following chart outlines the cost / services for a Town Pre-School and Children Learn-to-Skate per class.

Preschool 1- 6 ratio				
Expenditures		Cost	# of weeks	
Head Instructor	1	22	10	\$ 220
Instructors	5	17	10	\$ 850
Ice Cost	1	147	10	\$1,470
Equipment	1	200	1	\$ 200
Total				\$2,740
Revenue	# of Part	Cost	# classes	
Capacity is 30	30	63	1	\$1,890
Net				\$-850

Children 1- 10				
Expenditures		Cost	# of weeks	
Head Instructor	1	22	10	\$ 220
Instructors	6	17	10	\$1,020
Ice Cost	1	147	10	\$1,470
Equipment	1	200	1	\$ 200
Total				\$2,910
Revenue	# of Part	Cost	# classes	
Capacity is 60	60	63	1	\$3,780
Net				\$ 870