Supplemental Material for Operating on Thin Margins: *The Cost of Providing Child Care*

1. UNH Carsey School of Public Policy analysis of data from NH DHHS BCDHSC, July 2017 & December 2025. Available upon request.
2. One other source of related New Hampshire-specific data also warrant mention here, related to the state's market rate survey and narrow cost analysis. To receive funding from the federal Child Care and Development Fund, states must conduct a market rate survey every three years, to aid in setting reimbursement rates for child care scholarships. In addition, states must also consider child care *costs* (not just prices) in setting their reimbursement rates through a "narrow cost analysis." One of the most common ways that states meet this requirement is by surveying child care programs and collecting limited information about their operating costs. New Hampshire collected such data for its 2024 Market Rate Survey and Narrow Cost Analysis, however, response rates were low and the quality of the data are incompatible with use for this purpose.
3. In Figure 1 "other" revenue includes all revenue sources that are not tuition or CCDF. This is a diverse set of smaller revenue streams, including Head Start, CACFP, fundraising, donations, and temporary COVID-19 government assistance.
4. In Figure 2, staff costs include salary, overtime wages, benefits, and payroll taxes. Facilities includes rent, traditional utilities (including heat, water and electricity), building maintenance, and technology expenses (including internet, cell phones, software, and IT support). "Other" includes all other expenses, most notably, any cost associated with providing food to children, insurance, and curriculum costs.