

Study on Cost Sharing of Inclusive Kindergartens in Suburban Area——Take RE District of R City in China as an Example

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Abstract. With a clear attitude to the principle of safeguarding the nationwide benefit of preschool education, Chinese government has set a clear goal of nationwide universal benefit coverage. Facing the pressure of rising artificial prices, inclusive kindergartens have price restrictions, resulting in difficult operation. The suburban area is a special zone, which has the characteristics of both urban area and rural area. The inclusive coverage rate of RE district in R City of S province far exceeds the national target in advance, which is of typical significance. Taking RE district as an example, this study analyzes the income structure, expenditure structure and cost structure of kindergartens in different areas with different properties, and puts forward countermeasures: actively striving to create grade kindergartens, adjusting the scale of running kindergartens to achieve economies of scale, and increasing the investment of funds to deploy more teachers.

Keywords: Cost of kindergarten; income and expenditure structure; cost sharing.

1. Introduction

In recent years, preschool education has attracted the attention of the whole society. In November 2018, the CPC Central Committee and The State Council issued several Opinions on the Deepening Reform and Standardized Development of Preschool Education, which is of landmark significance for preschool education in China. This file highlighted several statistics: preschool three years of 85% gross enrollment rate, 80% inclusive coverage, 50% of the proportion of public kindergartens, and other goals, which are clear specific figures and also stipulate the time node. The state will expand resources for preschool education for all, and resolutely safeguard the principle of preschool education for all ^[1].

For the basic orientation of inclusive preschool education, the educational circles have formed a basic consensus, which is public funds held for the public preschool education services facing the mass society. According to Wang Dong (2017), inclusive kindergartens include all public kindergartens and various public kindergartens, as well as private kindergartens that provide inclusive services ^[2].

In terms of China, S province is a province with a large population. According to the statistics of the "13th Five-Year Plan" of population development in S Province, influenced by the two-child policy, 1.3 million more people were born in China in 2016 than in 2015, and 540,000 more were born in S province alone. The birth population showed a sharp rise trend, becoming the most daring province to "give birth". The suburban area is a special zone, which has both urban and rural characteristics and has universal significance. RE District of S Province is located in the combination of urban and elementary schools in R City, with a total of 45 kindergartens, including 40 inclusive kindergartens (including public kindergartens and inclusive private kindergartens), accounting for 88.89% of the total number of inclusive kindergartens, far ahead of the national target of 80% inclusive kindergartens, which is of typical significance.

In order to allow more school-age children and their families to enjoy the universal pre-school education, each region determined the charging standard of local kindergartens according to the economic development, and implemented the charging ceiling system for public kindergartens and universal kindergartens. This policy has cracked down on the excessive profit-seeking behavior of

some private kindergartens, effectively controlled the phenomenon of disorderly charging and running classes, and laid a foundation for standardizing the behavior of running kindergartens. The fee cap system, also caused some kindergartens to appear income reduction or even loss phenomenon. How wide is this liability run? What is the degree of debt? What are some effective coping strategies?

2. The basic situation of running kindergartens in RE district

RE area of S is located in the suburban area of R city. In order to standardize the charging behavior of kindergartens, the Price Bureau, the Education Bureau and the Finance Bureau of R City jointly formulated relevant regulations on the charging standards of kindergartens and implemented a hierarchical and classified pricing system for public kindergartens and a fee filing management system for private kindergartens. The government has issued standards for the recognition of universal kindergartens. According to the standards, private kindergartens that are required to apply for universal kindergartens must not charge more than 860 yuan per month. The RE district has set stricter standards for the recognition of inclusive kindergartens, with monthly fees per student capped at 600 yuan.

The rules also demanded that all the public gardens should be reformed into general kindergartens, and based on the principle of classified management, the public garden is divided into undetermined level kindergarten, second level city kindergarten, first level city kindergarten, city demonstration kindergarten, provincial demonstration kindergarten. And on the basis of hierarchical limit cap, RE region the highest level of provincial demonstration kindergarten charge standard for every 495 yuan a month, significantly lower than the standard of inclusive kindergarten identification. Private kindergartens may also declare a grade, but no matter whether there is a grade or which grade it is, their fee standards shall be regulated by the market and managed by the government for record. Therefore, the extension of inclusive kindergartens referred to in this paper includes: all public kindergartens and low-fee private kindergartens whose monthly fee is not higher than 600 yuan per student.

In the survey process, this study took all kindergartens in RE area as the survey object, adopted the method of case interview, investigation and understanding, stratified sampling, and conducted a questionnaire survey on the financial situation of 45 kindergartens in RE area in August 2019, and the recovery rate of the questionnaire reached 100%. Among them, there are 40 kindergartens whose fees are lower than the accreditation standards for inclusive kindergartens, and 5 kindergartens whose fees are higher than the accreditation standards for inclusive kindergartens. A total of 40 effective samples were obtained in this survey, which were classified according to the level of the kindergartens, including 2 provincial demonstration kindergartens (all public kindergartens), 4 city demonstration kindergartens (all public kindergartens), 12 first level city kindergartens (including 2 public kindergartens), and 22 second level city kindergartens or below (including 1 public kindergarten).

According to the nature of the kindergartens, there are 9 public kindergartens and 31 private kindergartens in the sample survey. In terms of distance from the city, there are 23 kindergartens near the city (including 3 public kindergartens and 20 private kindergartens), and 17 kindergartens in the far city (including 6 public kindergartens and 11 private kindergartens).

3. Income structure of inclusive kindergartens

From the perspective of direct consumption, preschool education is competitive and exclusive. Every additional child in the kindergarten will reduce the level of educational services enjoyed by the original children. However, receiving good early education can indirectly promote economic development and improve social civilization through individuals. This is the social benefit brought by it, which can be enjoyed by all members of society, and thus has the positive externality of public goods. It can be seen that preschool education has the nature of public goods, and its characteristics

determine that it can not be completely provided by the market, but the government needs to participate in the supply, and its cost should be borne by the beneficiaries ^[3].

In theory, the beneficiaries of preschool education include individuals, government and society, and the education cost is correspondingly composed of the above three parties. In particular, the cost of preschool education is shared by individuals through payment of care fees, government financial subsidies (including per student subsidies, financial subsidies, physical equipment, teachers stationed in the country, and assistance for poor students), and by donations and other input from society. However, in practice, individual and government input often constitute the majority of the income of kindergartens, and social donations and other input methods are extremely rare.

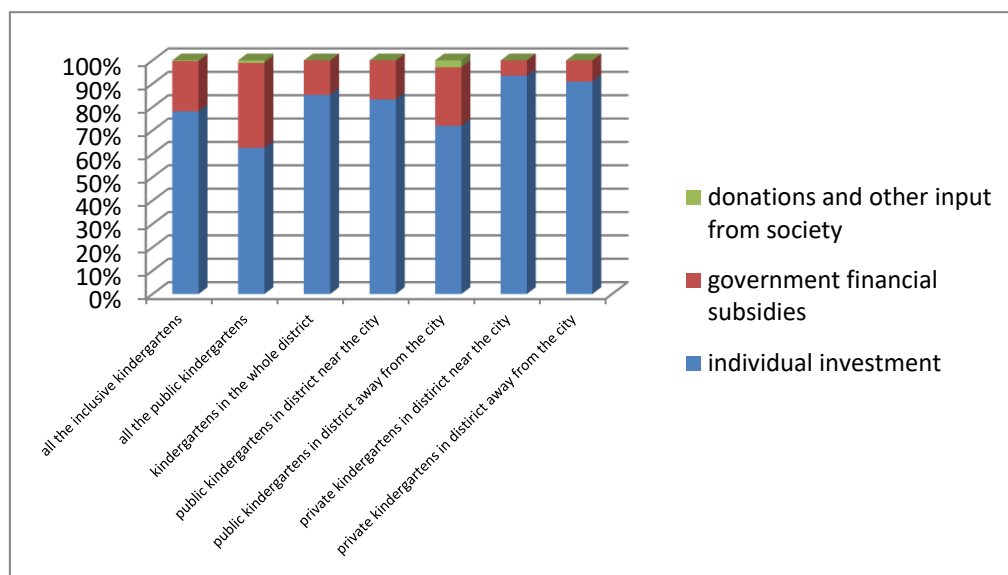


Figure 1. Income of kindergartens in different areas by different nature

As shown in Fig.1, among the 40 inclusive kindergartens in RE District, the total income from childcare fees accounted for 78.16% of the total income, the income from financial subsidies accounted for 21.50%, and social donations or other input methods accounted for 0.34%. The main income sources of public kindergartens are education fees, accounting for 62.60%, while financial subsidies accounting for 36.30%, social donations and other input accounting for 1.10%. The main income source of private inclusive kindergartens is also the education fee, accounting for 85.25%, and the financial subsidy income accounts for 14.75%. It can be seen that the income structure of different kindergartens has obvious similarities, but there are also significant differences. The common characteristics are as follows: in RE area, regardless of public or private kindergartens, the childcare fees borne by individuals are the main source of income for kindergartens, government subsidies are the secondary source of income for kindergartens, and social donations and other input methods are extremely small. There are two main differences in personality: firstly, the public kindergarten's financial subsidy income accounts for more than twice that of the private kindergarten. Secondly, public kindergartens have social donations and other inputs, while private kindergartens are difficult to obtain.

According to the different distance from the urban area, there are near-urban areas with quasi-urban characteristics and far-urban areas with quasi-rural characteristics. The income structure of inclusive kindergartens in the near and far urban areas is also different. Public kindergartens near the urban area accounted for 83.28% of the cost of education, financial subsidies accounted for 16.72%. In far-urban areas, the nursing and education fees of public kindergartens accounted for 72.02%, the financial subsidies accounted for 25.04%, and social donations and other input methods accounted for 2.94%. Private inclusive kindergarten in the near urban area accounted for 93.48% of the cost of education, financial subsidies accounted for 6.52%. In far-urban district, 90.91% of the private inclusive kindergartens' education fees and 9.09% of the financial subsidies were paid. It is worth noting that

although the proportion of financial subsidy income of kindergartens in the near urban area is low, its total income is large, and the actual amount obtained is not less than that of kindergartens in the far urban area.

After the implementation of the government pricing management system for public kindergartens, the public kindergartens in RE district shall, according to their respective levels of examination, acceptance and approval, implement the unified standards of the whole district and standardize fees. The specific standards are: 495 yuan per month for provincial demonstration kindergarten, 420 yuan for city demonstration kindergarten, 360 yuan for first level city kindergarten and 240 yuan for second level city kindergarten. The maximum fee for ungraded public kindergartens shall not exceed that of municipal second class kindergarten. At the same time, the inclusive private kindergartens in RE district all implement the market price adjustment under the government price limit, and implement the fee filing management. These policies have rectified the preschool education industry and standardized the charging behavior of kindergartens. They have had a great impact on the income of kindergartens, which is reflected in the following two aspects.

First of all, the income of inclusive kindergartens in the near urban area has little impact after price limit. The government's pricing and price limit policy covers all government-run kindergartens, school-run kindergartens, public kindergartens and private kindergartens. The problem that "admission is more expensive than college students' fees" has been comprehensively solved in inclusive kindergartens. Although fees per student decreased after limiting the charge, the cost performance advantage of inclusive kindergartens is very obvious, especially near urban public kindergarten near downtown universality kindergarten students explode, kindergarten wang fee total, China government funds and other financial aid also increases correspondingly, the kindergarten revenues are not affected by the larger.

However, the low fees of public kindergartens near the city make the problem of difficulty to enter the kindergarten more acute. Nearly a crowded city, the public garden has a relatively strong financial support, strong faculty and facilities are complete, the quality of kindergarten has obvious advantages, plus fees are restricted, low in cost, and surrounding the universality private kindergartens fee is relatively high. There have been many group petitioning incidents, but due to the limit of degrees, we have not found a proper way to deal with them.

Moreover, in the far urban area of the suburban area, due to the relatively scarce personnel, there is already a phenomenon of competition between public and private kindergartens for students, sometimes to the extent that it is difficult to find only one student. The competition is particularly fierce after the introduction of government pricing caps.

"In the process of competition for students, private garden occupies absolute advantage, private garden, the toll pricing is higher, but the system is flexible, the collaborators are locals, some take secretly rebates, some children from newborn to contact parents feelings, to living in the kindergarten for children's birthday party, some clothes, toys, milk, pattern emerge in endlessly." An interview of the far city public kindergarten director said. As a result of this competition, the rural public kindergartens, which are in financial distress due to the lack of students, often suffer from "difficult recruitment" and "difficult operation" for a long time.

The pricing limit policy leads to a decrease in the income of public kindergartens and inclusive private kindergartens in the far city area. In order to reduce losses, we can only take the method of "reducing expenditure" to reduce expenditure. Inclusive kindergartens in the far district generally take measures such as reducing the standard of meals, reducing the number of nursery care personnel, employing low-level and low-wage nursery care personnel, reducing the equipment of nursery care and education, reducing the expenditure of consumables and so on. Some also take measures such as raising the fee for meals (the government has not set the price limit for meals), and pass the gap to parents.

4. The expenditure structure of inclusive kindergartens

The cost accounting items of kindergarten education include personnel expenditure, public expenditure, depreciation of fixed assets and land use cost ^[4]. This study divides kindergarten expenditure into four items: personnel expenditure, public expenditure, depreciation and amortization of fixed assets and other expenditure. Personnel expenses include wage expenses and social security expenses, and public expenses include office expenses, water costs, electricity costs, maintenance costs, printing costs, post and telecommunications costs, transportation costs, travel expenses, conference expenses, training costs, labor costs, rental costs, property management fees, maintenance costs, special materials, entertainment expenses ^[5]. This study analyzes the expenditure structure of inclusive kindergartens in different areas of different properties, and finds out the operation rules of each inclusive kindergarten. Through investigation, the author obtained the following data:

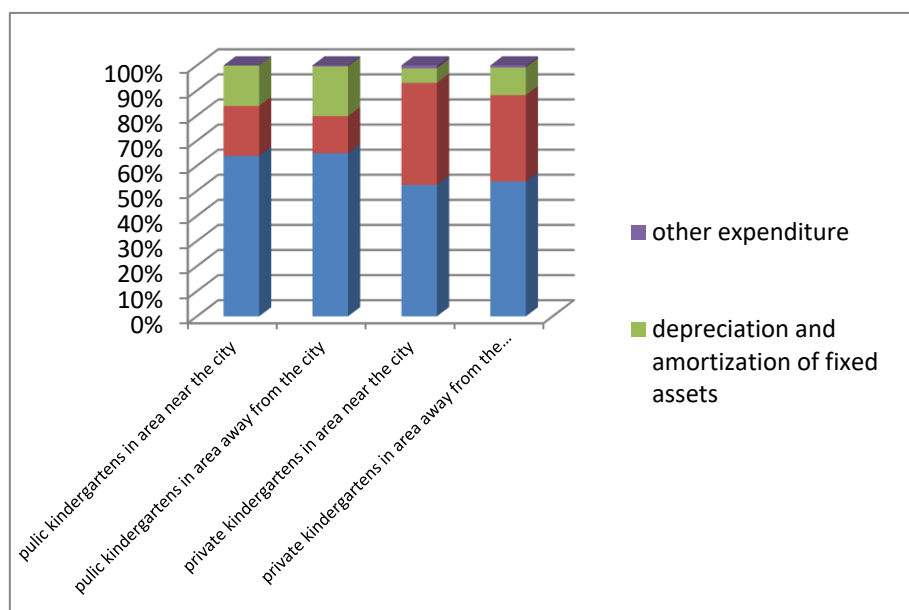


Figure 2. Expenditure of kindergartens in different areas by different nature

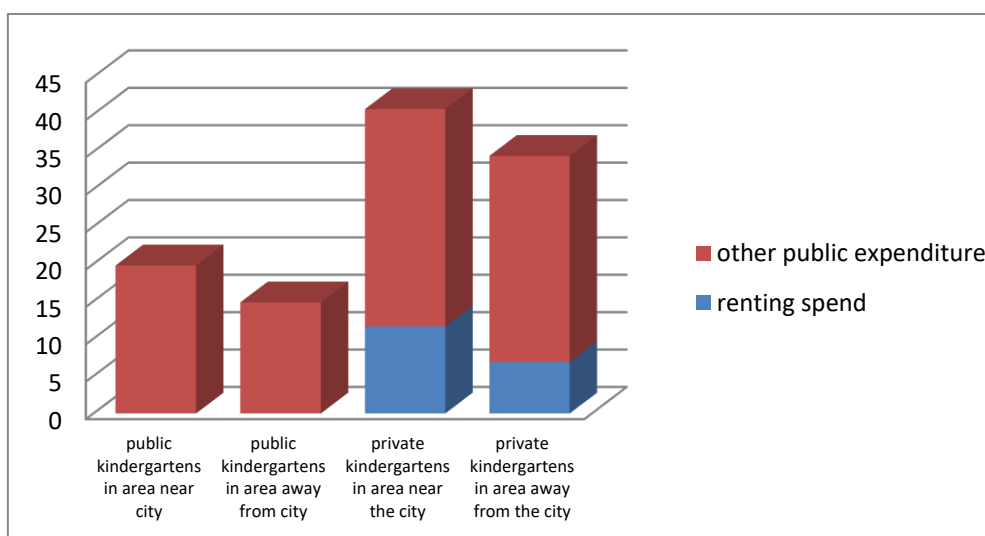


Figure 3. Composition structure of public expenditure

As shown in Fig. 2, the expenditure structure of both public and inclusive private kindergartens has three common characteristics: first, staff expenditure accounts for the largest proportion of total expenditure of all kindergartens, averaging over 50%. Second, in the expenditure of kindergartens,

public expenditure accounts for the second proportion. The third is the sum of personnel expenditure and public expenditure, accounting for more than 80% of the expenditure in all kindergartens.

There are three main differences: first, the proportion of public kindergarten personnel expenditure in the total expenditure is the highest, and the proportion of public kindergarten personnel expenditure in the far urban area is 64.95%, and that in the near urban area is 63.74%. The proportion of personnel expenditure in the inclusive private kindergarten in the remote area and the inclusive private kindergarten in the near urban area is relatively low, which is 53.72% and 52.33% respectively. Second, in terms of public expenditure, the proportion of private inclusive kindergartens in the near urban area is the highest, reaching 29.07%, while that of public kindergartens in the far urban area is the lowest, reaching 14.85%. Third, as shown in Fig.3, the proportion of rent expenditure in public expenditure is higher in both the near-urban and far-urban inclusive private kindergartens, which respectively reach 11.63% and 6.89%, while there is no rent expenditure in public kindergartens.

RE district implements government pricing for public kindergartens, and universal private kindergartens implement price limit and record management policies. The impact on the expenditure of kindergartens is mainly in the following two aspects.

First of all, the public kindergartens in the far city are not in balance, falling into a situation of spending more than they earn. The relatively small population of district away from city and insufficient students, coupled with the low fees of the district away from city public kindergartens and the strict restrictions of government pricing, lead to the income dilemma. This study uses the total expenditure and total income information of each kindergarten to calculate the balance of income and expenditure of each kindergarten. The balance is defined as total revenue minus total expenditure. A value of zero means that the balance is exactly in balance. A larger positive value means a larger balance, and a larger absolute value of a negative value means a larger gap.

The study found that the average balance of income and expenditure of the near urban inclusive private kindergartens and the near urban public kindergartens were 221,600 yuan and 125,700 yuan, respectively. The former charge was regulated by the market under the maximum price of inclusive kindergartens, and the fee record management was carried out. Due to the sufficient students, the charge was equal to or close to the maximum price of inclusive kindergartens. The latter implements government pricing according to grade management, and the fees are far lower than the maximum price of inclusive kindergartens. The balance of revenue and expenditure of the inclusive private kindergarten and the public kindergarten in far urban district were 52,900 and -75,700, respectively. According to the above data, it can be seen that there is a large gap between income and expenditure in the public kindergartens in the far urban area.

Secondly, in order to reduce personnel expenditure and make up for the revenue and expenditure gap, the public kindergartens and the inclusive private kindergartens in the far urban district employ low-level nursing and education staff at low pay and reduce nursing and education staff, which leads to the conical distribution of teachers in the public kindergartens in the Far city district and the unstable teacher team in the inclusive private kindergartens in the far urban district. In the public kindergartens of far urban districts, there are not only high quality kindergarten teachers equipped by the government, but also low salary and low level of nursing and education staff employed by kindergartens. The level of teachers is conical distribution. The inclusive private kindergarten in the far urban area employs low-wage and low-level nursing staff. Due to the low salary, the team is unstable and the mobility of nursing and education staff is large.

The proportion of personnel expenditure in the above kindergartens is more than 50%. The operation of kindergartens requires a large number of nursing and education personnel, as well as a certain number of management and logistics staff. The Ministry of Education stipulates that the ratio of nursery staff and children should be 1:7 to 1:9, and the ratio of nursery staff and children should be 1:5 to 1:7. In the outer city kindergartens, the kindergarten to control personnel expenditure, make this standard difficult to meet.

The survey found that RE district public kindergarten staff divided into two categories of establishment and non-establishment. The average annual expenditure of the staff in the near urban

area is 69,000 yuan per person, while the staff in the far urban area enjoys a certain amount of rural subsidy every month, with an average annual expenditure of 72,000 yuan per person. The average annual expenditure of staff and staff in the public kindergartens near the urban area is 45,000 yuan per person, while the average annual salary of staff and staff in the private kindergartens near the urban area is 49,000 yuan. The average annual staff expenditure of unstaffed teachers in far urban district public kindergartens and inclusive private kindergartens is 35,000 yuan and 39,000 yuan respectively. The salary of staff in public kindergartens is much higher than that of staff without staff, and it is also higher than that of staff in private kindergartens. The number of staff has reached 22% of the total number of staff in public kindergartens, and the trend is expanding year by year. Because of its high salary and stable job position, the salary is allocated by the financial department, and is not affected by the price limit policy, it has a strong attraction to the staff without establishment, and can achieve the practical effect of attracting excellent talents to join.

For the public kindergartens in the far urban area, on the one hand, there are qualified staff; on the other hand, due to the shortage of students due to the charge restriction, there is a gap between income and expenditure, so they can only hire non-qualified staff with low salary, and it is difficult to hire high-quality and high-level teachers. "The level of our teaching staff is like a cone, with highly qualified staff, and the rest are low-paid, self-hired, low-level staff," said a director of a public kindergarten in the far city.

For private kindergartens, they are also faced with the trouble of unstable teaching staff. On the one hand, as most nursery care workers are female, they will encounter the problem of having one or two children, which has a certain impact on the sustainability of their work. On the other hand, the verification and establishment work of RE district for kindergartens has been completed, and the work of equipping teachers for public kindergartens is progressing steadily. Through recruitment and examination, it becomes a strong attraction for public kindergartens to have the establishment of teachers, which will affect the stability of teachers in private kindergartens. "Our teaching staff is very unstable, unable to cultivate long-term care and education personnel, some leave because of marriage, birth of a child, two children, and some leave because of the examination of a number of teachers, like a revolving door," said a person in charge of a inclusive private kindergarten.

5. Cost analysis of inclusive kindergartens

The cost of kindergarten education refers to the monetary representation of the resources consumed by kindergartens in providing education and childcare services for young children. The cost accounting items of kindergarten education include personnel expenditure, public expenditure, depreciation of fixed assets and land use cost ^[6]. In this study, the average monthly cost of kindergarten students is defined as: $\text{average monthly cost} = \text{total monthly expenditure} / \text{number of children in the kindergarten}$. The study on the cost structure of kindergartens applies the long-term average cost curve to analyze the scale economies and scale diseconomies of public and inclusive private kindergartens. The so-called scale economy refers to the production expansion at the beginning of the stage, due to the expansion of the scale of production and economic benefits are improved. Diseconomy of scale means that when production expands to a certain scale, it will decrease economic benefits if it continues to expand.

The survey data of RE district shows that there are obvious differences in the enrollment scale of kindergartens with different properties and different areas. The enrollment of public kindergartens near urban areas was the largest, with an average of 475 students. The enrollment scale of inclusive private kindergartens near urban areas was second, with an average of 203 students. Public kindergartens in far urban district ranked thirdly, with an average enrollment of 148 students. The enrollment scale of inclusive private kindergartens in far urban district is the smallest, with an average of 106 students.

It can be seen that the enrollment scale of public kindergartens and private kindergartens near urban areas is relatively large and the enrollment effect is better. It is understood that the main reason

for this phenomenon is that the population near the city is relatively dense and the source of students is sufficient. Also in the near urban area, due to low fees, relatively spacious school buildings, well-equipped facilities, excellent teachers and other reasons, the public kindergartens are highly recognized by parents and welcomed by the surrounding residents, which makes the degrees of public kindergartens become rare resources, and there is a phenomenon of "difficult to enter the kindergarten". There is no "difficulty in getting into the kindergarten" phenomenon in the near urban area, but the enrollment is relatively easy in the far urban area, and the average enrollment scale is more than 200 students.

The enrollment scale of the public kindergartens in the far urban area and the inclusive private kindergartens in the far urban area is relatively small, mainly because the population distribution is relatively sparse, the number of students is less, and some students are lost to the near urban center. Due to the small number of students, there is a competition for students between the public kindergartens and the inclusive private kindergartens in the far urban area.

There were significant differences in the average cost per student among kindergartens with different properties and different areas. The average cost per student of inclusive private kindergartens in the near urban area and private kindergartens in the far urban area were the highest, reaching 859 yuan and 732 yuan respectively. In far urban district, the average monthly cost of public kindergartens was 718 yuan. The average cost of public kindergartens near urban areas was the lowest, at 679 yuan. From the above investigation, it can be seen that the average cost of students in private kindergartens is higher than that in public kindergartens. It is also the inclusive private kindergartens, the average cost of students in the near urban area is higher than that in the far urban area. The rent expenditure in the public expenditure of private kindergartens is the main reason for the high average cost of students in the universal private kindergartens. It is worth noting that, for the same public kindergarten, the average cost per student of the public kindergarten in the near urban area is lower than that in the far urban area. Why does this "upside down" phenomenon occur? The reason lies in the lack of students in the far urban area and the lack of economies of scale.

The RE district implements the government pricing policy for public kindergartens and the government price limit policy for universal private kindergartens, which has the following influences on the average training cost of kindergarten students.

First of all, in the short run, the average cost per student of public and inclusive private kindergartens is relatively stable and does not fluctuate much. In this study, the average cost of kindergarten students is defined as the ratio of total expenditure to the number of kindergarten students. The government sets the price for public kindergartens and limits the price for universal private kindergartens, which objectively increases the income of childcare fees for all kinds of kindergartens. Under the circumstance of income limitation, the expenditure of kindergartens is affected to some extent, but the enrollment scale of kindergartens is difficult to change in the short term. Because in the far urban area, limited by the source of students, it is difficult to expand the scale of kindergartens in a short period of time. In the near urban area, the public kindergarten under the pressure of parents petitioning strongly to enter the kindergarten, it is difficult to reduce the scale in the short term. In the case that the scale of the kindergarten cannot be significantly changed, the average cost of students will not fluctuate much in the short term only by the small adjustment of the kindergarten's cost saving.

Second, in the long run, the effective way for kindergartens to reduce their per-pupil costs is to achieve economies of scale. Based on the survey data and referring to the U-shaped distribution characteristics of the long-term average cost curve, this study constructs the cost function model of public kindergartens and inclusive private kindergartens in RE district. According to the quantitative model, it was found that with the increase of the number of children in the garden, the per student training cost first decreased slowly, and then increased slowly after reaching the minimum value. From the point of view of RE district, when the number of children in the garden is about 360, the average training cost is the lowest, which is 666 yuan. When the number of children in the garden is less than 360, the average cultivation cost decreases with the increase of the number of children.

When the number of children in the garden is more than 360, the average training cost increases with the increase of the number of children. According to this calculation, 91.11% of kindergartens in RE district are below the optimal scale. Such kindergartens can reduce the per student training cost by expanding the scale of kindergartens. In addition, 8.89% of kindergartens in the district are too large. These kindergartens are all public kindergartens near urban areas, which can continuously reduce the average cost per student by controlling the enrollment scale.

There are obvious economies of scale in kindergartens. The main reasons are as follows: when there are fewer children in kindergartens, the depreciation and amortization of fixed assets, personnel expenditure, public expenditure and other training costs of kindergartens are not optimized, and the utilization rate of all kinds of educational resources is low. When there are too many children in the kindergarten, it is necessary to allocate new fixed assets, recruit new staff, and generate new expenditures. These new expenditures fail to achieve optimization, and the utilization rate of educational resources decreases again.

6. Inclusive kindergarten cost sharing strategy

From the perspective of RE district, the public kindergartens near the urban area and the universal private kindergartens near the urban area can maintain normal operation on the basis of a certain surplus, the private kindergartens in the far urban area have thin profits, and the public kindergartens in the far urban area have a cost operation crisis. The scale of a few public kindergartens near the urban area is too large, the size of most children is too small, and the average training cost per student deviates from the lowest value. Because there are no teachers in private kindergartens, the salary level of self-hired teachers has no obvious advantage, and the teachers are not stable. Far urban public kindergarten teachers a cone-shaped structure, has high quality of the preparation of teachers, but there is also a kind of helpless phenomenon, namely the students scarce, and the limit of the income, only to low-wage employment of teachers, to maintain the farm work, affect the quality of kindergarten, no competitive advantage in the recruitment of students work, forced into a vicious circle. In view of these dilemmas, this study proposes the following strategies.

First of all, the public kindergarten should actively create a high-grade kindergarten. The government's hierarchical management of kindergartens not only has a business-oriented role, but also has a strong realistic economic significance. Different level of public kindergarten for different charging licensing standards, public kindergarten should be combined with the original foundation, create conditions and along the second level city inclusive kindergarten, first level city inclusive kindergarten, city demonstration garden, a provincial demonstration garden road map, actively declare itself a high-grade garden, by its own efforts to make good use of support provided by the government policy, crack kindergarten balance of payments.

Second, adjust the scale of the kindergarten to achieve economies of scale. From the perspective of the kindergarten itself, the size of the kindergarten is too large or too small, will lead to a significant increase in the per student training cost. Kindergartens should appropriately adjust the scale of running kindergartens, by increasing or reducing the number of students, reduce the average cost of students, to achieve scale. From the angle of government, they should plan as a whole to do a good job in the kindergarten planning, making sure that new kindergartens in newly built neighbor must be inclusive. In the dense population distribution of urban planning public garden, new crack the stakeholders "in difficult" problem, create conditions for some big kindergarten achieve economies of scale. We will control the construction of new kindergartens in the sparsely populated urban areas, strictly control the approval procedures for new kindergartens, avoid vicious competition, and lay the foundation for kindergartens to achieve economies of scale.

Finally, government should continue to increase investment in preschool education and equip public and universal private kindergartens with high-quality qualified teachers. Preschool education has the characteristics of public welfare. The purpose of the government to set the price of public kindergartens as inclusive kindergartens is to improve the welfare of relevant groups, rather than to

limit the normal income of kindergartens, and not to suppress the development of preschool education. Therefore, in the case of limited income from personal care fees, the government should increase financial subsidies, innovate ways of financial subsidies, make up the revenue and expenditure gap between public kindergartens and universal kindergartens, and promote the steady development of preschool education.

From the government point of view, firstly, they should increase the intensity of financial aid, for the price under the policy of public gardens and universality private garden to provide financial support. Secondly, they continue to intensify has compiled teacher equipped with, for the public kindergartens fully equipped with the teachers, and forbid to have not fill and shuffle the dispute. Thus, government can provide solid intellectual support for the healthy development of public kindergartens and inclusive private kindergartens.

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