

Where the Money Goes: The Grammar

By the end of this session you can use **a**, **an** and **the** correctly when you talk about your school's numbers — and say what is **not** true, with the verb **be** and with action verbs.

01 LISTEN

12 MIN

Ana Ortiz is the finance director at Meridian. She introduces the group to a new board member. Listen to her talk twice.

1.1 First listen

How many campuses does Meridian have?

Is Ana happy with the EBITDA margin? Why / why not?

1.2 Listen again and fill in the gaps

Write one word in each gap. Contractions like *isn't* count as one word.

"Hello, I'm Ana Ortiz, the finance director at Meridian. Meridian is ¹_____ school group with four campuses. We have ²_____ installed capacity of four thousand one hundred seats, but the campuses ³_____ full. Hillcrest is a small campus, and it ⁴_____ very busy — we have headroom there. ⁵_____ biggest part of our revenue is tuition. Ancillary income ⁶_____ add much: it's about ten percent. Our faculty cost is ⁷_____ fixed cost. We ⁸_____ pay teachers by the student; we pay them by the hour. So ⁹_____ empty seat is expensive. This year, our EBITDA ¹⁰_____ where we want it — the margin is eighteen percent, and we don't think that is enough."

1.3 Notice

Look at your ten answers. Sort them into two groups.

Little words before a noun (gaps ...)

Words that make a sentence negative (gaps ...)

These two groups are the grammar of this sheet. Section **02** is about the first group; section **03** is about the second.

02 A, AN, THE

15 MIN

Small words, big difference. They tell the listener if you mean one of many or the one we both know.

a	One of many — a singular noun you can count, often mentioned for the first time. Use it before a consonant sound . Meridian is a school group. Hillcrest is a small campus.
an	The same meaning as <i>a</i> , but before a vowel sound . an installed capacity · an empty seat · an enrolment fee
the	A specific thing the listener knows: there is only one, you mentioned it before, or it is a superlative. the finance director · the top line · the biggest part of our revenue
— (no article)	Plural and uncountable nouns when you speak in general. Revenue grew by eight percent. Teachers are our biggest cost.

2.1 Sound, not spelling

a + consonant sound	a university (you-) · a one-off charge (wun-) · a USD figure (you-)
an + vowel sound	an hour (our-) · an EBITDA margin (ee-) · an MBA (em-)

2.2 Practice

Write *a*, *an*, *the* or *—* (no article).

- Meridian is _____ school group with four campuses.
- Hillcrest has _____ utilisation rate of just over fifty percent.
- Our target is _____ EBITDA margin of twenty percent.
- Ana Ortiz is _____ finance director at Meridian.
- Tuition is _____ biggest part of our revenue.
- A teacher costs the same in _____ empty classroom and in a full one.
- We need _____ hour to go through the numbers.
- Meridian opened a new campus last year. _____ campus is now almost full.
- _____ transport and meals are part of our ancillary income.
- The enrolment fee is _____ one-off charge at registration.

03 NEGATIVES IN THE PRESENT SIMPLE

16 MIN

Two verbs, two patterns. First ask: is the verb be, or is it an action verb?

A The verb be

I am not → 'm not

he / she / it is not → isn't

we / you / they are not → aren't

Hillcrest **isn't** full.

The campuses **aren't** at full capacity.

B Action verbs

I / we / you / they do not → **don't** + verb

he / she / it does not → **doesn't** + verb

We **don't** pay teachers by the student.

Faculty cost **doesn't** change with enrolment.

3.1 Watch out

No -s after doesn't

~~It doesn't changes.~~ → It doesn't change.

Don't mix the patterns

~~We aren't pay.~~ → We don't pay. · ~~It doesn't be full.~~ → It isn't full.

No amn't

~~I amn't sure.~~ → I'm not sure.

3.2 Practice

Every sentence below is false for Meridian. Make it negative so that it is true.

1 Hillcrest is full.

2 Faculty cost changes with student numbers.

3 We pay teachers by the student.

4 The campuses are at full capacity.

5 Ancillary income makes up most of the top line.

6 (Ana) "I am the CEO of Meridian."

7 Our teachers deliver thirty contact hours per student.

8 EBITDA includes interest and tax.

9 The discount scheme is cheap for us.

10 Enrolment fees come every month.

3.3 Say it

Your partner reads a sentence about **your** institution. If it is false, correct it aloud: one negative sentence, then one true sentence.

"We're at full capacity." → "No, we **aren't**. We're at **about seventy percent**."

Your institution is a very small school.

Tuition doesn't matter for your revenue.

Your teachers teach two hours a week.

Your EBITDA margin is the best in the country.

04 HOMEWORK

Write five sentences about your own institution, **three** with *isn't* / *aren't* or *don't* / *doesn't*, and use *a*, *an* or *the* in each one. Then read them aloud as a 60-second voice memo.

Example: "We *aren't* a big group — we have *an* installed capacity of about 900 seats, and the biggest campus *isn't* full yet."