COLLECTING REVENUE DATA FROM PUBLIC PRE-KINDERGARTEN PROGRAMS
By Jana Fleming

Collecting revenue data remains a complicated task prone to underestimation and error; and accounting structures can be extremely complex.

Large Organizations (i.e. Head Starts)
consolidate financial statements and do not identify discrete revenue sources.
It becomes problematic when research projects seek to allocate by classrooms

- ✓ **Recommendation:** A method must be established for determining what proportion of each revenue component applies to each room

Collecting Data
Collecting precise revenue data can be time-consuming and require interviewing several data sources

- ✓ **Recommendation:** Collect data in a person-to-person interview with someone familiar with the program's finances
- ✓ **Recommendation:** Develop a congenial relationship with someone at the education central office level who will champion your effort
- ✓ **Recommendation:** Create a template for recording the revenue figures to later develop a data collection strategy

Draft a data collection template listing major relevant revenue sources such as: State Pre-K funds, Local Pre-K funds, Title 1, Even Start, Head Start, U.S.D.A. Food Program, Fee paid by State and Local Department of Human Services

Underestimated Program Revenue is
due to: a. neglecting to report the information accurately or fully or merely forgetting to report it all, b. the program choosing to not directly account for a particular source of income.

- ✓ **Recommendation:** 1. Become familiar with the sources of funding available for early education in the area where the program is located. 2. Learn about the characteristics of the program being investigated and to identify reliable data sources.

By educating yourself about the program and it's key funding sources, knowing about the various sources of funding available to the program under investigation and who is eligible to receive the funds and for what purposes, this greatly facilitates the collection of revenue data

Subsidy Dollars
Frequently, programs are not able to report state and local subsidy dollars separately

- ✓ **Recommendation:** These two items should be combined to create one category

Helpful Gathering Tips
Gathering the following information will provide a context for understanding the program revenue, assess whether the revenue values reported are reasonable estimates, and refresh the interviewee's memory while probing for additional sources or amounts of revenue:
Services provide, Administrative structure, Overall personal structure, # of staff, # of children enrolled, Ages of enrolled children, Length of Program day/year, Space used (on- and off-site), transportation provided, Food Service provided, Special activities offered, Unusual Expenditures, Fees charged to parents, and # of Subsidized Children

Organization and Labeling of the items
can impact data collection

- ✓ **Recommendation**: Use simple variables and labels

Click for full paper on Collecting Revenues