

# **MEASURING PRESCHOOL COSTS AND REVENUES: ISSUES AND ANSWERS**

**A Summary Report of the 2002 Early Education Cost Symposium  
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**Sponsored by The National Institute for Early Education Research (NIEER),  
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and The National Prekindergarten Center (NPC)**

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# MEASURING PRESCHOOL COSTS AND REVENUES: ISSUES AND ANSWERS

## Introduction

The Early Education Cost Symposium was held as a two-day forum for researchers who have examined the costs of providing early education to discuss methods for capturing both costs and revenues, and related measurement issues. The goal of the event was to improve methods for gathering and analyzing financial data from early childhood programs. In the interest of furthering an ongoing multi-state study of pre-kindergarten and future research pertaining to the cost of early education, the individual presentations and roundtable discussions summarized in this report present the most current approaches to data collection and provide a forum to discuss issues and problems in this research.

## Symposium Participants

W. Steven Barnett, Richard N. Brandon, Richard M. Clifford, Sean Doig, Jana Fleming, Frederic B. Glantz, Stacie Golin, Suzanne W. Helburn, Gary Henry, Pamela J. Kelley, Henry M. Levin, John R. Morris.

## Symposium Presentations

<u>AUTHOR</u>	<u>PAPER</u>
Helburn, Suzanne	Measuring Classroom Costs in Child Care and Early Education Programs
Morris, John, R.	Non-Classroom Costs in Child Care and Early Education Programs
Glantz, Frederic B.	Measuring Unreported Costs in Child Care and Early Education Programs
Glantz, Frederic B.	Measuring Transportation Costs in Child Care and Early Education Program
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Fleming, Jana	Collecting Revenue Data from Public Pre-Kindergarten Programs

## List of Participants

### **Suzanne W. Helburn**

Suzanne W. Helburn is Professor Emerita of Economics at the University of Colorado, Denver. She was the principal investigator of Cost, Quality, and Child Outcomes in Child care Centers which brought together a team of researchers from four universities to complete the most comprehensive study to date of U. S. child care centers and their impact on children. She served on the research team of a parallel study of family day care, and edited a special issue of *The Annals of the American Academy of Political and Social Science*, *The Silent Crisis in U.S. Child Care*. She is co-author, with Barbara Bergmann, of *America's Child Care Problem: The Way Out* (Palgrave for St. Martin's Press, 2002). In addition to her work on the economics of child care she contributed to the curriculum reform movements in economics and social studies education, co-authoring an innovative curriculum, *Economics in Society*, a series of high school texts and accompanying teacher training materials. She has also conducted research on minimal budgets for single mothers. In the history of economic thought and philosophy of science she co-edited of *Marx, Schumpeter, and Keynes: A Centenary Celebration of Dissent*, and has written on the philosophy of John Maynard Keynes.

### **Frederic B. Glantz**

Frederic Glantz is a Principal Associate at Abt Associates, and has been involved in all aspects of policy research for over 25 years. Dr. Glantz has directed several major child care policy studies including the *National Study of Child Care for Low-Income Families* and the *Evaluation of the Joining Forces Child Care Initiative*. He is currently the co-principal investigator on the *Massachusetts Early Childhood Education Cost and Quality Study*, and recently completed a critique of the *Cost, Quality, and Outcomes Study*. Dr. Glantz was responsible for the development of the day care simulation model developed by Abt for the Department of Health and Human Services. Dr. Glantz directed the cost analysis for the *National Day Care Study*, served as Director of Analysis for the *National Day Care Center Supply Study*, and directed the *1990 National Child Care Survey*. He has also assisted in the design and analysis of many evaluations of early childhood programs, including New York City's Project Giant Step; the Comprehensive Child Development Program; and Even Start. In addition to his work on national studies, Dr. Glantz served as chief economist for the Illinois Bureau of the Budget. He directed the Study of Center-Based Care in North Carolina; planned an evaluation of the Oregon Option; and conducted a cost-effectiveness analysis of New York City's early childhood program, Project Giant Step.

### **W. Steven Barnett**

W. Steven Barnett is a Professor of Education Economics and Public Policy and Director of the National Institute for Early Education Research (NIEER) at Rutgers University. His work includes research on early education and child care policy, the educational opportunities and experiences of young children in low-income urban areas, the long term effects of preschool

programs on children's learning and development, and benefit-cost analysis of preschool programs and their long-term effects. Dr. Barnett earned his Ph.D. in economics at the University of Michigan. Recent publications include *Lives in the Balance*, a benefit-cost analysis of preschool education based on a 25 year study, and, with co-editor Sarane Spence Boocock, *Early Care and Education for Children in Poverty*.

### **Pamela J. Kelley**

Pamela Kelley is a Research Associate with the National Institute for Early Education Research and is a Ph.D. candidate in Social Policy at Columbia University's School of Social Work. As a Research Associate for NIEER, her work focuses on cost-effectiveness analysis and benefit-cost analysis of early education. She is currently working on a project analyzing the costs of pre-kindergarten education in New Jersey.

### **Richard M. Clifford**

Richard M. Clifford is a Senior Scientist at the Frank Porter Graham Child Development Center at the University of North Carolina at Chapel Hill where he directs research and training programs. Dr. Clifford is also Research Associate Professor in the School of Education. He is co-director of both the National Center for Early Development and Learning and the National Pre-kindergarten Center. Dr. Clifford's training is in Educational Administration with specializations in Political Science and Research. He has had experience as a teacher and principal in public schools. For more than 25 years, he has been involved in studying public policies and advising local, state and federal officials and practitioners on policies affecting children and their families. His work has focused on two major themes: public financing of programs for young children, and the provision of appropriate learning environments for preschool and early-school-aged children. Dr. Clifford has edited several books and journal issues as well as authored numerous published articles. He is co-author of a widely used series of instruments for evaluating learning environments for children. In 1993-94, Dr. Clifford took a one year leave of absence from UNC-CH to help establish and to serve as the first director of the Division of Child Development in the N.C. Department of Human Resources, and to help with the design and implementation of the N.C. Smart Start early childhood initiative. He is past president of the National Association for the Education of Young Children.

### **Stacie Golin**

Dr. Stacie Golin is Study Director at the Institute for Women's Policy Research. She earned her Ph.D. in sociology at Temple University where she studied issues pertaining to gender and work, child care, and social policy. Before joining IWPR, Dr. Golin served for over three years on a team that evaluated a neighborhood-based child care quality demonstration project in Philadelphia.

## **Henry M. Levin**

Henry M. Levin is the William Heard Kilpatrick Professor of Economics and Education at Teachers College, Columbia University, and Director of the National Center for Study of Privatization in Education, a nonpartisan entity. He is also the David Jacks Professor Emeritus of Higher Education and Economics at Stanford University where he served from 1968-99 after working as an economist at the Brookings Institute in Washington, D.C.. He is a specialist in the economics of education and human resources and has published 14 books and 300 articles on these and related subjects.

## **Richard N. Brandon**

Dr. Richard N. Brandon is Senior Research Fellow at the Evans School of Public Affairs, and directs the University of Washington's Human Services Policy Center. Before joining the UW in 1989, Dr. Brandon served 15 years as professional staff member and staff director of the US Senate Budget Committee. Prior to that he directed systems analysis and budgeting for the NY City Dept. of Mental Health, and has been a consultant to state and local governments, the American Association of Retired Persons, the Carnegie Commission on Science, Technology and Government on a variety of human service and financing issues. Dr. Brandon has directed several major projects, including *Financing Universal Early Care and Education (ECE) for America's Children*; *Washington Kids Count*; the *State Policy Framework for Strengthening Families and Communities* project and the *Communications for Child Protection* Project. Some major recent projects Brandon has directed include an analysis of work, welfare and childcare in Washington State; developing a financing system for quality child care; reviewing the implications of public opinion research for early childhood education policy; facilitating a national network for inter-professional education and training; and examining the impact of media coverage on child protection services.

## **Jana Fleming**

Dr. Jana Fleming is a Research Investigator at the Frank Porter Graham Child Development Center at the University of North Carolina at Chapel Hill (UNC-CH). Over the past twelve years, Dr. Fleming's work has focused on two primary themes: public financing of programs for children and families and the provision of high quality learning environments for young children. In addition to conducting research at UNC-CH, she Co-Directs the Early Childhood Leadership Development Program. Dr. Fleming is also associated with the National Center for Early Development and Learning, the US Department of Education sponsored research center for early childhood education.

## **Sean Doig**

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## **John R. Morris**

Professor Emeritus of Economics at the University of Colorado, Denver.

John Morris was an investigator on the Cost, Quality, and Child Outcomes in Child care Centers which brought together a team of researchers from four universities to complete the most comprehensive study to date of U. S. child care centers and their impact on children.

## **Gary Henry**

Gary Henry is a Professor of Public Administration and Urban Studies, Political Science and Educational Policy Studies in the Andrew Young School of Policy Studies at Georgia State University. He previously served as the Director of Evaluation and Learning Services for the David and Lucile Packard Foundation. Henry has evaluated a variety of policies and program, including Pre-K and the HOPE Scholarship in Georgia as well as school reforms and accountability systems. He served as Director of the Applied Research Center. He is jointly appointed in the Department of Public Administration and Policy Studies and Department of Political Science at Georgia State University. The author of *Practical Sampling* (Sage 1990), *Graphing Data* (Sage 1995) and co-author of *Evaluation: An Integrated Framework for Understanding, Guiding, and Improving Policies and Programs* (Jossey-Bass 2000), Henry has also published extensively in the field of evaluation and policy analysis. In addition, he served as deputy secretary of education for the Commonwealth of Virginia and chief methodologist with the Joint Legislative Audit and Review Commission, Virginia General Assembly. He received the Evaluation of the Year Award from the American Evaluation Association in 1998 for his work with the Georgia's Council for School Performance and the Joseph Wholey Distinguished Scholarship Award in 2001 from the American Society for Public Administration and the Center for Accountability and Performance.

# MEASURING PRESCHOOL COSTS AND REVENUES: ISSUES AND ANSWERS

## Executive Summary

Increased public attention to early education and care requires that policy decisions and public opinion be informed by accurate and reliable information. The use of economic cost analysis has provided strong evidence for both high returns to investment in quality early education and direct benefits to children resulting from efficient allocation of program resources. However, despite its success, a number of challenges have been identified that limit the extent to which cost analysis can be used effectively in the field of early education.

Cost studies typically report findings on a “cost per child” basis. Issues arise when determining whether “cost” should refer to program costs, classroom costs or some other unit of cost. There is a growing need for research relating the cost of early education programs with their quality. However, costs are often measured at the program level, while quality is often measured at the classroom level. Resolving discrepancies between the two measures is necessary for accurate and reliable analysis.

School and program accounting records do not always correspond to the unit of measurement chosen for a particular cost study. For instance, most public-school early education programs do not track individual classroom usage of resources such as food or supplies. Instead, these costs are often tracked at the school or district level.

Differentiating between “costs” and “expenditures” has implications for the accuracy of a study’s data. For those early education programs that use donated resources, the dollar value of these resources should be included in the cost analysis. Although these are not program expenditures, the donated resources are utilized in the delivery of early education services.

Methods used to assign dollar values to specific costs can limit a study’s accuracy. For instance, while market value is commonly used to estimate dollar value, determining the market value of costs such as volunteer labor and building space can be complicated.

Attention to these issues is underscored by a recent report release by the GAO that highlights the need cost analysis research in the field of early education. National and local early education experts have called for the development of nationwide cost indicators that are consistent across states. In response to these requests and to inform our future research agenda, The National Institute for Early Education Research (NIEER), The National Center for Early Development and Learning (NCEDL) and The National Prekindergarten Center (NPC) sponsored a two-day symposium attended by a panel of 12 experts in the field of preschool cost analysis held at the National Institute for Early Education Research in New Brunswick, New Jersey on September 19<sup>th</sup> and 20<sup>th</sup>, 2002. This report reflects the research experience and theoretical knowledge of panel members who presented their work at the symposium and is focused on six components of cost data collection and analysis: classroom costs, non-classroom



costs, transportation costs, unreported costs, facilities, and revenues. The author of each paper highlights the most frequent pitfalls of preschool cost data collection and analysis and provides guidelines and recommendations for resolving these issues.

In *Classroom Costs*, Suzanne Helburn points out that while early education researchers typically measure the quality of services using classroom characteristics, the cost of these services is usually measured at the program level. She argues for more consistency across these units of measurement and provides guidelines intended to assist researchers collect cost data at the classroom level. These guidelines help to accurately collect and calculate data to estimate costs in four key categories: 1) labor; 2) food; 3) materials and supplies; and 4) furnishings and equipment. When collecting data on labor costs at the classroom level, Helburn recommends the following information be obtained for each staff member assigned to each classroom: job title, education background, credentials, hours worked per week, and wages. For non-labor costs, such as food, she suggests allocation costs should be based on the number of Full-Time-Equivalent (FTE) children in the classroom. Using the example of food, these costs can be adjusted for age-related portion-size. For the remaining two categories, materials and supplies and furnishings and equipment, Helburn again recommends allocating costs based on the proportion of FTE children, adjusted for age group. She provides a useful formula for calculating FTE based on class enrollment information.

John Morris' *Non-Classroom Costs*, outlines several issues that frequently present themselves to the analyst measuring early education non-classroom costs. Non-classroom costs are defined as those costs that are not incurred directly in the classroom, such as supplies and materials for administration or equipment for common use. Once these costs are defined, Morris recommends allocating each according to their relationship to one of the following: direct labor costs; full-time-equivalent (FTE) caregivers; FTE children; total licensed capacity and estimated time spent on each activity. Among these allocable expenses, the most important is the cost of labor for common functions such as administration. An accurate estimate of the value for non-classroom labor costs requires the desegregation of staff administrative time spent across classroom and non-classroom duties. Morris illustrates several methods for allocating costs to overhead, supplies, and donations. He provides recommendations for resolving issues specific to measuring costs in each of these areas. In some cases, costs relate to specialized functions that can be tied directly to an individual class but in other cases such functions are distributed across classes. In these types of cases, the choice between allocating based on labor or based on FTE enrollment of children may be arbitrary. He reminds readers that since these costs make up a relatively small proportion of total program costs, they are unlikely to significantly affect the final cost per child.

According to Frederic Glantz, in *Measuring Unreported Costs in Child Care and Early Education Programs*, the analyst must resolve a number of potential dilemmas related to unreported program costs in providing early education services. Glantz defines unreported costs as those costs that do not show up in a program's expenditure account. An initial evaluation of the program's organizational structure is necessary before choosing a method for estimating unreported costs. If an early education program is part of a larger organization, costs may be incurred for overhead and other types of support. In addition, financial statements may consolidate the early education program costs with those of the full organization, further

complicating the analysis. Glantz offers a number of possible solutions for estimating costs in these situations. Unreported costs can also include in-kind program donations. Glantz recommends using the survey instrument to identify volunteer labor, equipment, and any other types of donated resources. Assigning a value to the donated resources requires additional information which may also be obtained from the survey: if the program director would have purchased the item in the absence of the donation, the analyst can use the market price to assign a value to the donated item. Otherwise, the analyst must assume the item's value lies somewhere below its market price.

In his second paper, *Measuring Transportation Costs in Child Care and Early Education Programs*, Frederic Glantz notes that early education programs typically report costs on a line-item basis rather than a functional basis for cost analysis. Measuring the cost of transportation (or any other service) requires a system for allocating a program's line-item accounts across the various functions that the program is engaged in. This requires the researcher develop what Glantz refers to as a "functional cost reporting system". Using this system, the starting point for estimating transportation costs is an estimate of the full cost of operating a program. The next step is to distribute the full cost of program operation to overhead and direct service activities. This distribution is made through a combination of direct assignment and allocation based on the researcher's decision rule. The final step is to allocate overhead costs across the direct service activities. This process usually involves creating separate overhead pools. A separate algorithm may then be used to allocate each overhead pool across each of the direct service activities.

In *Methodological Issues in Measuring Early Education Facilities Costs*, Pamela Kelley outlines the limitations of school budget accounting systems for accurately measuring the cost of preschool facilities and recommends the use of the "ingredients" method (Levin & McEwan, 2001) for a more accurate estimate of these costs. Using the ingredients method requires the analyst to list program categories such as instructional costs, equipment costs and facilities costs; list the subcomponents of each category and then assign a value to each item. Determining the market value of the facility can present problems to the cost analyst when the facility is owned rather than rented. (if rented, the rental value is equivalent to the facility's market value). In these cases, Kelley recommends 2 methods: 1) estimate the rental value of a similar facility in a comparable geographic location (comparable rent method); 2) Apply an annualization factor (Levin & McEwan, 2001) to the market value of the facility to obtain a cost estimate. A second issue for cost analysts is assigning a cost to facility space that is donated. Kelley addresses Glantz and Layzer's argument that a program's donated square footage may be in excess of what the program director would have ordinarily purchased in the market (Abt 2000). Kelley recommends when estimating the value of donated space, the analyst can apply the market value as an upper bound estimate, and can assume the estimated value will lie between \$1 and the upper bound. It may be also possible to obtain an estimate through a survey question that asks program staff for their willingness-to-pay for space, in the absence of the donation. Alternatively, a sensitivity analysis can be performed to compare the outcomes of more than one estimate. She adds that the researcher should consider whether children might be gaining developmental benefits from the donated space. Finally, Kelley discusses situations in which program space is shared with another agency. She recommends pro-rating these costs based on the proportion of preschool enrollment to total school enrollment or the proportion of facilities usage-time represented by the preschool program compared to that of grades K-12.

Jana Fleming's *Collecting Revenue Data from Public Pre-Kindergarten Programs*, cites the wide variation in reported revenue and income from program-to-program. Some reasons for this variation include differences in services offered, types of funding available, variations in accounting, and the failure of school systems to maintain records that link discrete sources of funding to individual programs. She describes strategies that have been effective in collecting program-level data for services offered both within and outside of public school facilities. The first strategy is to know the sources of funding available to the program under investigation, the population eligible to receive the funds, and for what purposes. After identifying all *potential* sources of funding for pre-kindergarten services, she recommends drafting a data collection template, listing the major revenue sources. Fleming reminds the reader that further probing is always necessary to ascertain that all revenue sources are accounted for and to reduce the incidence of underestimation of revenue for public pre-kindergarten programs.

Taken as a whole, this report is intended to provide education administrators, policymakers and cost researchers with a reference tool for collecting the types of cost information that will be most useful for evaluating and making decisions regarding resource allocation to early education programs. In addition to the papers, the report also contains a bibliography of cost studies and sample survey instruments provided by the symposium participants. It is hoped the recommendations and guidelines presented in this report will assist those collecting preschool cost information and point the way toward future research.

# MEASURING CLASSROOM COSTS IN EARLY EDUCATION PROGRAMS

By Suzanne W. Helburn

Classroom observations are often used to evaluate quality. In studies that link cost with quality, it may be helpful to also collect cost information at the classroom level, so that information will be consistent. Below are some guidelines for collecting and calculating classroom costs:

## LABOR COSTS

Labor costs are based on the FTE (Full Time Equivalent) staff assigned to the room or program.

- Obtain *job title, educational background, credentials, hours worked per week and wages/salary* for each staff person assigned to each class.
- Compute labor costs by summing total annual compensation for each staff person in the room.
- Include *floaters/substitutes*: these costs can be based on the proportion of FTE staff in the room. If based on actual use of floaters/substitutes in a classroom and if one or more staff member in a class is frequently absent, this may raise cost and lower quality.

**Issue:** special staff who work with the children regularly for a short period of time must be taken into account—either inside or outside the classroom. Some centers have special facilities and children can move freely from room to room

- ✓ **Recommendation:** Allocate by number of hours children spend in individual rooms.

**Issue:** Past financial statements reflect past staff composition but past staff may differ from present staff.

- ✓ **Recommendation:** Base labor cost estimates on current payroll data. An adjustment must be made to any monthly records in order to represent annual costs.

## FOOD/MEALS

- Account for the cost of any food supplied by parents such as milk or formula in an infant room.

- Allocate costs for food based on FTE children in the classroom adjusted for portions.
- Account for labor component of food costs if the center employs kitchen staff. These labor costs could be allocated by FTE children in each classroom.

**MATERIALS AND SUPPLIES:** Allocate based on proportion of FTE children in the class, adjusted for age-group (type and amount of materials varies significantly based on age group). Some centers may have records of materials costs per room, at least for start-up.

**Issue:** A center with a part-time program might use one classroom for two different classes.

- ✓ **Recommendation:** The survey instrument should define “classroom” or “class” as a group of children as opposed to the physical space they occupy.

**FURNISHINGS AND EQUIPMENT:** Depreciate these relatively fixed costs over time. Include rental equipment and maintenance costs, and any non-depreciated equipment. Sometimes outdoor play areas are attached to individual rooms. If children rotate in and out of the same space, furnishing and equipment costs can be allocated across classrooms, based on number of FTE children, adjusted for age group.

Collect the following CLASS ENROLLMENT information in order to estimate costs per child hour:

- *Full-time/part-time enrollment:* sometimes measured in units of “FTE” (Full-time enrollment) for example, children in part time attendance as ½ day per week = .1 FTE; 1 day per week = .2 FTE, etc.
- *Center child capacity, age groups served, full-year/part-year program*
- *Number of hours considered full day* for a typical child in each age group (programs with a six hour day may have higher cost per child hour than programs with a nine hour day).

**Click here for full paper on classroom costs**

# Measuring Classroom Costs in Early Education Programs

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## INTRODUCTION

There are a number of preliminary issues to address that determine what costs are to be measured and the kind and source of data to be collected:

- measuring cost at the classroom level, the program level, the center level
- the unit of measurement to be used: e.g., cost per child hour, cost per room
- the unit of time in which measurements are estimated: child hour, child day, child year
- the source of data and the method of collection: e.g., direct observation (for room staffing and group size), site director/owner interview, site inspection of records, phone interview of director/owner
- what center financial records are used: e.g., annual financial statements (historical data for an earlier period that may not reflect, for instance, costs of producing current quality), current monthly financial statements, staff and enrollment records

These decisions depend, in large part, on the goals of the research. For instance, goals could include:

- the relation between cost and quality of services: with respect to specific services - infant care - in given infant rooms, with respect to specific classrooms, with respect to overall center quality and center-level costs.
- The effects on cost and quality of alternative cost-saving strategies, at the room level or the center level
- The effects on cost and quality of alternative quality-improving strategies, at the room level or the center level
- The cost/child by program and the relation to profits
- The cost and revenue implications of adding a room
- Economies of scale

Cost per child hour. Normally, costs are estimated per unit of service produced over a given time period: e.g., cost per child hour. Financial data from profit and loss statements provide a breakdown of annual costs and revenue for the center as a whole. To estimate cost, revenue, surplus or loss per child hour (or day...), it is necessary to divide this annual data by the number of child hours (days...) produced. This means that data on enrollment or attendance must be collected and converted into number of FTE children in the classroom, program, and center.

- One can measure the number of children enrolled, number of children in attendance, center capacity or maximum number of children to be served. Since most centers are paid based on enrollment rather than attendance, the former is a better measure to use, particularly since it is probably more accurate (centers may not keep track of number of children attending in each class or program and if they do, there is more variation day-by-day than in enrollment).
- One can use head count or FTE (full-time equivalent children). Number of FTE children should be used in order to employ a common denominator.
- Measuring FTE children: Identify the number of hours considered a full day for a typical child in each age-group. Then consider children in part-time attendance as  $\frac{1}{2}$  day/week = .1 FTE, 1 day/week = .2 FTE.
- Cost per child hour does not capture all the differences in cost. For instance, programs with a six hour day have higher cost per child hour than programs with a nine hour day.

### **Direct Classroom Cost**

For centers with part-time programs, the same room can be used for two different programs, (e.g., M.W.F. preschool and T.Th. preschool, or daily preschool in the a.m., daily kindergarten or after school program in the afternoon.) This complicates data collection and should be planned for ahead of time. In this paper, it is assumed that the main reason for allocating costs to individual classrooms (or programs that involve more than one classroom but only a fraction of total enrollment) is to study the relation between cost and quality. If this is the purpose of the research, then all costs related to quality must be included in classroom cost, whether or not the service is provided by the staff assigned to a particular classroom. This becomes a problem when centers have staff and facilities that are used by more than one program.

### Labor Cost.

Labor cost is based on the FTE staff assigned to the room or program. There are several approaches to data collection and estimation. Our preferred approach requires collecting information on hours worked/week, wage, and benefits for each staff person assigned to the room. Information describing the classroom (age-group served, # FTE children, program type, full year or school year) would also be required. The data would have to be collected by classroom, preferably using center records rather than the director's recollection. Labor costs would then be computed by summing total annual compensation for each staff person in the room. One problem with this approach is maintaining confidentiality. Staff members could be identifiable at the room level.

An alternative would be to use center's annual financial statement of wages and benefits, allocating this to individual rooms or programs based on some rule: e.g., the proportion of labor costs accounted for by the staff assigned to the room. This procedure would still require some mechanism for determining the proportion of labor costs allocable to the room, which would probably require collecting the same information as suggested by the first method.

It is not appropriate to allocate labor costs to a room based on the proportion of FTE staff. It is necessary to take into account the composition of staff in a room in terms of job classifications. Different proportions of lead teachers, teachers, aides can be used, affecting costs and quality. Center financial statements are not broken down by payments according to staff job classifications.

A disadvantage of allocating costs according to past financial statements is that the cost data would reflect past staff composition. This is a serious problem in an industry that experiences high rates of staff turnover and past staff may differ from present staff.

It might be possible to estimate labor cost by allocating labor costs based on current payroll data for the center. One problem with this approach is that data for one month may not reflect costs for the rest of the year.

The turnover problem in staff creates a real conundrum. Classroom quality could depend on the previous staff as well as current staff, for instance in the behavior of children. Neither data set, current payroll data nor year-end financial statements, would give the complete picture.

In estimating the cost of employee benefits if costs of actual staff are used, some noise could be introduced if, for instance, individual staff members choose not to take the insurance because they are covered by the spouse. To avoid this problem, benefit costs could be assigned based on center policy regarding availability of benefits by job classification and hours worked.

Care needs to be taken to include special staff who regularly work with the children for a short period of time, either in the classroom or outside of it. These staff costs could be allocated by the number of hours spent in individual rooms/programs. However, in some high quality centers, where there are special facilities such as an atelier in a Reggio Emilia-inspired center, children can move relatively freely from their room to these other locations and teachers.

Labor costs for floaters/substitutes need to be included as part of classroom labor cost, possibly based on the proportion of FTE staff in the room. If based on actual use of floaters and substitutes in a classroom, if one or more staff member in a class is frequently absent, this may raise expenses and lower quality.

If volunteers are used in the classroom, a decision must be made as to whether or not to include an in-kind cost. Economists normally make this decision based on opportunity costs of the volunteer, whereas it would seem more appropriate to estimate the cost in terms of opportunity costs of the center. In CQO we encountered one really interesting instance, a center operated by nuns who received no wages. One issue is to what extent do volunteers replace paid staff (not usually permitted in most states), to what extent do they add something that affects quality that would have to be paid for if volunteers were not available? A fuller discussion of imputing costs for volunteers and in-kind donations is included in the paper on Non-Classroom Costs.

### Other Direct Classroom Costs.

Although expense categories identified below are direct classroom costs, center fiscal year financial statements do not break down costs by program or classroom. Therefore, as in the case of indirect costs, these costs must be allocated according to some rule. Fiscal year financial statements should be used as the source of cost data. For centers serving only one age group, allocating these expenses is much easier since the allocation can be based on proportion of FTE children in the class.

Food/meals. This is probably the easiest to allocate. Two types of cost are involved: food costs and labor costs if the center employs a cook and kitchen staff. Kitchen staff costs could be allocated by FTE children in the classroom. Well-organized centers will have a good idea of the food cost/meal by age group. Usually, the food served is the same across classes, only the portions differ. Costs can be allocated based on FTE children in the room adjusted for portions. For centers with little information about relative cost by age group, cost/meal by age-group could be inferred from centers with the information. In infant rooms, often parents supply milk or formula. Some centers bring in catered food. Many centers supply only snacks. Data collection instruments need to be designed to get such information.

Materials and supplies. Cost per FTE child varies according to the program, so allocation should be based on proportion of FTE children in the class, adjusted for the age-group since the type and amount of materials vary significantly based on the age of the children. It is not clear how to determine the adjustment, although some centers may have records of materials cost per room, at least as a start-up cost.

Furnishings and equipment. These are relatively fixed, at least multi-year, costs that should be depreciated over time. Centers are not likely to know what they are depreciating, although we were able to get a total estimate of depreciation in CQO. There are also equipment rental and maintenance costs, and non depreciated equipment that appear in financial statements. Sometimes outdoor play areas are attached to individual rooms and these costs should be included. In other centers, children rotate in and out of the same space. Furnishings and equipment costs could be allocated by number of FTE children, again, adjusted for age group, possibly based on studies of relative costs of outfitting classrooms for different age-groups.

Facilities maintenance/improvement (for the room). Literally, this is a direct expense; however, it should probably be included in non-classroom expenses and allocated based on proportion of total classroom square footage.

In-kind Contributions. This is not a large item for an individual room and center directors usually know which rooms make use of in-kind donations. See the paper on Non-Classroom Costs for a discussion of estimating these costs.



### Indirect Classroom Costs.

This topic is discussed more completely in the paper on Non-Classroom Costs. It is particularly important to identify and allocate expenses that relate directly to the quality of services provided in an individual classroom or program.

Training costs need to be included and centers do keep track of these expenditures for the center as a whole. They should be allocated directly to a classroom when the center awards a scholarship or pays tuition or provides released time to individual staff members. More generally, training expenditures involve center teaching staff as a whole, and are an indirect cost that needs to be allocated to classrooms, probably based on FTE staff involved. It is not clear what to do about voluntarily declined training, for instance by senior staff who already have the training.

Some centers, particularly good quality ones, children make use of facilities that are generally available: an indoor gym, outdoor play facilities, a computer room, a music room, an atelier. These facilities usually have specialized teachers attached to them. Costs of these facilities and staff need to be allocated based on which programs make use of them, a time allocation, and FTE children in the room/program. In some centers classes may merge and dissolve in many ways so there may not be a clear delineation of what is the class and what are its costs.

In many centers children (2-5 year-olds) are congregated in one room at the beginning and end of the day to conserve on staff when the full complement of children are not present. This cost could be allocated based on the proportion of FTE children in the room. This could affect quality as higher quality centers tend not to use this practice as much. For instance, in centers that assign a primary caregiver to each child, children immediately go to their own room on arrival at the center and are picked up by their parent in that room so they can form a relation with the staff members who work directly with their children.

### **A concluding thought**

An important issue that has come up in this exercise of identifying classroom costs and then allocating costs is when to use class-specific costs, and when to use average costs based on some allocation algorithm. Partly, this is a practical matter determined by the availability of cost data. We seem to be moving toward using class specific costs for classroom teaching staff and average costs for everything else. Even so, moving too much toward class-specific data could introduce its own noise. Class-specific costs may not relate to quality, or it may be inversely related, as in the case of classroom costs for substitutes that raise costs but may lower quality.

# NON-CLASSROOM COSTS IN EARLY EDUCATION PROGRAMS

By John R. Morris

*Non-classroom costs* include all costs that are not incurred directly in the classroom.

*For example:*

- Labor costs and fringe benefits for administration
- Supplies and materials for administration
- Equipment for common use
- Overhead costs
- Food costs, facilities costs, and transportation
- Value of volunteer time and program donations

Non-classroom costs should be allocated according to their proportional relationship to the following: *Individual classes, direct labor costs, FTE caregivers, FTE children, total licensed capacity, estimated time spent on each activity.*

## LABOR

An accurate estimation of non-classroom labor costs may require a disaggregation of staff administrative time spent across classroom and non-classroom duties.

*For example:*

- Program directors and assistant directors who spend part of their time teaching.
- Director time spent supervising specific staff
- Specialty staff, medical staff, resource room staff, etc.

These costs should be allocated directly to the classroom or FTE (“Full-Time Equivalent”) children.

- ✓ **Recommendation:** If information is unavailable, these costs can be imputed using average costs in centers that itemize them.

## TRANSACTIONS BETWEEN CENTERS AND PARENT ORGANIZATIONS and OVERHEAD COSTS

1. *For-profit chains* are often charged for overhead. Cost allocation should follow the chain’s procedure for charging the overhead. Overhead cost allocation may also represent a percentage of revenue.
2. *Public-schools* are not usually charged overhead, however services may be provided by the district.
3. *Nonprofit centers* may receive services from a parent organization with little or no record of either the service or its value. *Examples include:* insurance, director’s salary, facilities, cleaning, bookkeeping.

- ✓ **Recommendation:** when time allocation data is unavailable, divide administrative labor costs in half and allocate one-half proportional to FTE direct class staff and one-half proportional to FTE children.

## SUPPLIES, MATERIALS, EQUIPMENT

Supplies and materials should be allocated by whether they are used for administration or classroom use. Equipment and facilities costs are easiest to estimate when in the form of rent. More often, they are purchased by the center and must be depreciated. It is unreasonable to believe that differences in use of equipment would balance out across programs. An accurate method of allocating costs for equipment use requires disaggregating and identifying the use of each item. For example, swings should not be charged to infant programs and cribs should be charged exclusively to infant programs.

## VOLUNTEERS AND DONATIONS

Volunteer and donation costs are simplest to estimate if their use replaces a market purchase at an equivalent quality: the cost is the replacement cost of the volunteer. An adjustment must be made if the quality is different or if the center would not have purchased the labor or donated item.

**Click here for full paper on Non-Classroom Costs**

# Non-Classroom Costs in Early Education Programs

JOHN R. MORRIS

*University of Colorado, Denver*

The problem of non-classroom costs begins with the definition of what they are. I would define them as including all costs that are not incurred directly in the classroom. This would include:

- Labor for administration and other common functions including fringe benefits for staff
- Supplies and materials for administration
- Supplies and materials for class use when bought in common
- Equipment for common use
- Overhead to a parent organization
- Food costs, facilities costs and transportation other than class trips
- Volunteers and donations that are common to multiple classes

Distinctions should be made between costs that are functionally non-classroom costs and those that are mere non-classroom in the center's financial records. For example staff fringe benefits for teachers are functionally a classroom cost, but in most centers, will be part of a central account which appears to be a non-classroom cost. By contrast, fringe benefits for the secretary and administrator are functionally non-classroom costs.

Each area of cost presents problems that can be solved with varying degrees of success. In preparing a survey, it is necessary to take into account the centers with poor records and to train interviewers to sort out the accounting mess that passes for records in those centers.

Problems include:

- Allocation of costs
- Imputation of costs where the actual expense is only occasional
- Imputation of costs where the actual expense is covered by donations or incurred outside the center.
- No records exist.

In the simplest cases the costs are actually incurred and simply must be allocated to individual classes. Glantz has noted that there are several possible rules for allocation, proportional to: direct labor costs; FTE caregivers; FTE children; total licensed capacity. I would add proportional to the estimated time spent on each activity or via a statistical regression of the cost on the measures described by Glantz. The purpose of the regression would be to identify which measure was most closely correlated to the cost item when there is no apriori for choosing a particular one.

## Common Labor

Among the most important of the allocable expenses is the cost of labor for common functions such as administration. CQO did not attempt to allocate these costs because we regarded the center as the cost unit and the quality in the observed classes as a sample of quality for the center as a whole. As a result, allocation of costs to the individual class was unnecessary.

Director and assistant director costs include some costs directly attributable to teaching; the directors in CQO claimed an average of nearly ten hours per week teaching their own group or substituting. These costs should probably be allocated directly to the costs of those classes, although the higher cost of having the director teach a class may or may not be reflected in higher quality in the class. CQO directors claimed an average of 19 hours in curriculum supervision, group staff meetings, individual staff meetings, professional development committees, hiring staff, and settling conflicts. Intuitively, these hours would be most closely related to FTE caregivers. Relating them to labor costs is unattractive as the better paid labor is probably the most self supervising.

Directors claimed 8 hours meeting with families, making community presentations, planning for the future, teaching ECE in the community. Intuitively, these relate to future enrollment and therefore to current FTE children.

The 18 hours that directors claimed to spend on administration, work with board and gathering resources have no obvious correlate and any allocation is arbitrary. Almost two-thirds of directors claimed an average of 3 hours per week managing volunteers, time that would presumably follow the actual use of the volunteers. Much of this data is, of course, suspect at least at the ends of the distribution, as many of the entries were as low as zero or as high as 40+ hours per week.

If one is attempting to identify costs with specific classes, presumably the director's time with specific staff should be disaggregated. Only by allocating time based on specific staff, can you account for the true costs of the high paid self-reliant teacher versus the low paid junior teacher who needs help all the time. The problem, of course, is that this data is most likely unavailable.

Fringe benefits for staff are normally allocated as a percent of payroll. If, however, there are differences in who qualifies for particular fringe benefits, there may be a need to disaggregate the benefits. The benefits for teachers and aides are classroom costs and follow the particular teachers and aides. The benefits for central staff - directors, secretaries, etc. - presumably follow the salaries of those staff. The problem here is likely to be that there are no data available to disaggregate.

Whatever method is chosen for allocating administrative time, will involve approximations and will introduce noise into the measure of cost per child. Presumably, assistant directors would have different allocations of their time than directors, probably more of it in direct class contact and much of the remainder is some subset of the administrative chores.

Secretaries and bookkeepers would have still different distributions of time, quite possibly more related to FTE children.

If one is looking for an arbitrary rule for allocation, one could do worse than to take the administrative labor costs, divide them in half and allocate one-half proportional to FTE direct class staff and one-half proportional to FTE children.

Labor cost for specific programs such as food preparation and transportation should be allocated according to who uses them. For example food may not be used by infants and therefore should not be charged to that group. For those who are fed by the center, both the cost of the food and the cost of the labor to prepare it are likely to vary at least by age and amount of time spent in the center. An additional problem arose in CQO with regard to food. It was not always clear whether the food costs reported were gross or net of reimbursement by CACFP. If food costs in a center were net and reimbursement was also reported, then double counting occurred.

Transportation costs may also be identifiable by customer group, but are covered in another presentation.

Some centers have a wide variety of additional special purpose staff (health consultant, atelier, computer instructor, etc.) that may relate to some subset of programs and not to the whole center. Allocation of these may require time studies of where their services are used. Allocation proportional to FTE in the particular classes that use the service is an approximation.

Supplies, materials, equipment, facilities and overhead

Supplies and materials are commonly bought out of a central account. Those for administration and support programs might reasonably follow the allocation of labor costs in these functions. Those supplies and materials for class programs should logically go to the program for which they are bought. Clearly there are likely to be differences among programs in the intensity with which they use supplies. A center may have trouble assigning supply and material costs to administration versus individual classes. Then the administrative supplies need to be allocated.

Equipment and facilities costs introduce an additional problem in cost estimation. Each expense may occur once for several years of use. In CQO, we used a combination of replacement costs, mortgage payments, and depreciation to estimate the costs. When one is lucky, the costs are in the form of rent and the only problem is allocating the cost. More often, the center buys equipment and facilities and then depreciates them. In principle, depreciation reflects the cost of the wear and tear on the item and is therefore a good basis for imputing the cost of the equipment or facility. In reality, of course, depreciation is based on what the IRS will permit, which may or may not reflect the historic cost of the item as it is used. In addition, depreciation cannot reflect the changes in cost due to inflation (important especially for facilities) or technological change (important for computers, etc.) nor the interest costs of holding the equipment or facility for future use.

CQO used the mortgage payment or rent or imputed rent for the cost of facilities. If the center had no facility costs or costs that appeared absurdly low (e.g. mortgage payments on a center bought 20 years earlier for perhaps one-fourth of current prices) we asked local real estate personnel what comparable space would rent for in that area. Even for recently purchased property, mortgage payments reflect the cost of the property only if the property has an economic life similar to the length of the mortgage. Facility costs are being covered in a separate session so we will not go further here.

For equipment, CQO used depreciation plus expenses for maintenance and rental as an estimate of costs. It is not clear that all centers reported all of their costs in this area. Some may also have double counted expenses.

Once costs for equipment and facilities were imputed to the center based on depreciation, current expenditures and mortgage payments, there would still be a problem of allocating expense to classes. For facilities the obvious allocation is by square foot used. The common facilities might follow that allocation or might follow the allocation of labor time for the common staff. For equipment, an accurate allocation would require disaggregating and identifying the use of each item of equipment. For example, swings should not generally be charged to infant programs and cribs should be charged exclusively to such programs. It seems unreasonable to believe that differences in use of equipment would balance out across programs. It may be possible to study a few centers intensively and develop a ratio of equipment in preschool programs to that in infant programs and similar ratios for all programs, which then could be applied to centers in general.

CQO also attempted to estimate transactions between centers and their parent organizations. In for-profit chains, a charge was sometimes made for overhead provided by the chain. Allocations for that cost should presumably follow the chains rule for charging the overhead. The allocation may be a percent of revenue which in turn follows cost per child more closely than anything else. Other chains did not have overhead charges, but profit targets, which again probably followed cost per child. In centers run by school districts, there were no charges, but services were provided by the district which had little idea of their cost per child. Other nonprofit centers also received services from their parent with little or no record of either the service or its value. Examples included insurance, director's salary, facility, cleaning, bookkeeping. If the center cannot estimate the value of these services, some form of imputing will need to be developed, possibly based on the average costs in centers that itemize the category.

### Volunteers and donations

If one acknowledges the existence of volunteers and donations in the accounts, they present still more problems in estimation. If a donation or volunteer replaces a market purchase and does so at equivalent quality, then the problem is simplified. The cost is the replacement cost of the volunteer. In that case, the only imputation problem is figuring out what the market cost would be. One may be tempted to use the opportunity cost of the volunteer, but that could lead to absurd results if, for example, a lawyer volunteers to help with cleanup chores.

Greater difficulty arises if the quality is different or if the center would not have purchased the labor or donated item. If the quality is higher or lower than the market equivalent, some method is needed to adjust the value from the market value. In CQO we asked for the condition of donated equipment and asked the interviewer to form an opinion, but I can't recall what we did with the information.

If the center would not have purchased the donated item, then we know from theory that they do not value it as much as its market price which they choose to spend elsewhere. If they accept the donation, we also know that they value it more than zero and more than the space it takes up. All we really know is that the value is somewhere in between. This problem comes up elsewhere in the valuation of any non-market good. The traditional valuation is the consumer surplus generated by the good. The old diagrams use a triangle that approximates the demand curve with its hypotenuse and produces the result that the average value of such donations is one half of the market value of similar items. CQO undervalued some donations because we failed to ask for the value of any equipment donated prior to the current fiscal year. Donated equipment is thus a mess. It has uncertain (but not zero) value, to be depreciated over an uncertain period (it is sometimes used equipment) and then used by different groups within the center.

Donated labor is conceptually the same as donated equipment and services. No one would dispute that donated insurance has value, but for some reason, some economists have challenged the concept that people can donate labor. If volunteers improve the program as they clearly did in at least some of the CQO centers, then they have value. That value is somewhere between very little and the cost of replacing the volunteer with market purchased labor. The same is true for the person who donates their labor for \$1 per year. If that is the case, then the same should be true for a person who works for say half of what they could earn elsewhere. In that case, however, it become necessary to verify that the person could indeed earn twice as much elsewhere, that the skills of the person are relevant to the job being done and that they are not doing the child care work simply for their own satisfaction. We were unable to sort out altruistic versus other motives for doing child care work, but we did statistically match the workers with other employees (including child care workers) to find some estimate of how much more they could earn elsewhere. Obviously no match is perfect, so we offered cost estimates with and without any foregone wages to bracket reality.

Outside the class, the donated labor is largely donated services such as maintenance and bookkeeping. Once some value is settled on for these services, presumably based on cost of buying the service in the market, the problem devolves back to the allocation problem for administrative services generally.

All of the non-classroom costs have the allocation problem. In some cases costs relate to functions that can be tied directly to a class and therefore should be. In other cases they cannot. In those cases, the choice between allocating based on labor or based on FTE enrollment of children may be arbitrary. One is kidding oneself to think that we can precisely allocate costs to the class level. We can, of course, approximate. With greater resources to sort out some of the in between cases, and with regression techniques on subsamples, we can approximate with somewhat greater accuracy. But we should always remember that it is still approximation.

The good news is that non-classroom costs other than facilities are probably less than 20% of total costs and will not grossly affect cost per child even if misallocated.



# MEASURING UNREPORTED COSTS IN CHILD CARE AND EARLY EDUCATION PROGRAMS

By Frederic B. Glantz

One of the challenges in childcare and early education is to properly measure the full costs of providing quality childcare and early education.

**Full costs** include both costs incurred by a program and reported on its statement of income and expense, as well as the value of in-kind contributions such as volunteer labor and donated space.

For programs that are part of a larger organization, costs incurred on behalf of the target program by the larger organization are also counted towards the total costs. It is difficult to identify the resources used by any early education program, and it is necessary to approach each organizational type (free-standing, independent and ones that are part of a larger organization) differently.

## Independently Operated Early Childhood Programs

The first step for this type of program is a careful review of the program's annual statement of income and expense with the program's director, financial officer, or accountant. This will help identify what is and what is not included in each line-item, as well as missing items and items that should be included but are not. The second step is to then identify all volunteer labor and in-kind contributions. The third and most difficult step is to assign the appropriate value to the donations and volunteer labor. These values should be taken as the prevailing market value of the received resources. It is not enough to simply determine the value for these resources: determine whether or not the program would have purchased these resources had they not been donated. If not, the researcher should support an argument for inclusion of these items.

## Early Childhood Programs That Are Part of Larger Organizations

To accurately measure the full costs of programs that are part of larger organizations it is vital to include costs incurred by the larger organization in support of center operations. In some cases, these costs may be captured by an indirect cost rate and included in the costs reported on a center's statement of income and expense. In other cases, centers may be charged a fee for the service they receive from the larger organization, in which case the fee will be reported on the center's statement of income and expense. But in most cases, the larger organizations make no attempt to capture these costs, and thus they are not reported on the center's statement of income.

Another complicating factor in measuring the full cost of programs that are part of the larger organization is that they often use consolidated financial statements.

There are four types of financial statements with which we must deal with: (a) a single consolidated financial statement; (b) separate consolidated financial statements for each line function, including one for the entire early childhood program; (c) separate consolidated financial statements for major units within each line function; and (d) separate financial statements for each individual operating unit. The best case here is (d), but if this is not the case, then it is necessary to use a method of prorating the costs of each level's consolidated statements to the operating units below it.

**Click for full paper on Unreported Costs**

# Measuring Unreported Costs in Child Care and Early Education Programs

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## INTRODUCTION

From an Economist's point of view, costs and expenditures are not synonymous. Costs refer to the market value of all resources used in the delivery of a service (e.g., child care), whereas, expenditures simply refer to cash outlays. Child care research has long recognized that a child care center's annual statement of income and expense for the most part include only expenditures and do not capture the value of all resources used by a center (Coelen, Glantz, & Calore, 1978). One of the challenges in child care and early education research is to properly measure the full costs of providing quality child care and early education. Full costs include both costs incurred by a program and reported on its statement of income and expense, as well as the value of in-kind contributions (e.g., volunteer labor and donated space) and, for programs that are part of a larger organization (e.g., a public school system or a Head Start delegate agency), costs incurred on behalf of the target program by the larger organization. This paper discusses the methodological issues involved in identifying and assigning an appropriate market value to the unreported costs incurred in the operation of early childhood programs.

## IDENTIFICATION OF RESOURCES USED

The identification of the resources used by an early childhood program is largely a matter of detective work, the difficulty of which is directly related to the complexity of the organizational structure of the program. The simplest case is that of a free-standing, independent program that is not part of a larger organization. At the other extreme are early childhood programs that are part of a large complex organization. Each is discussed below.

### **Independently Operated Early Childhood Programs**

#### Identifying all of the resources used by a program.

The first step in identifying the hidden costs of operating an independent early childhood program (such as an independent child care center) is a careful review of the program's annual statement of income and expense with the program's director, financial officer, or accountant.

This review should identify what is and what is not included in each line-item.<sup>1</sup> The review also helps to identify missing cost items (e.g., depreciation of capital equipment) as well as items that should not be included in current operating costs (e.g., the total cost of a capital expenditure or mortgage payments on the facility). Under generally accepted accounting practices, capital equipment (including buildings) must be depreciated over their useful life expectancy (specified in IRS tables) and only the current year's depreciation is included as a current operating cost. Estimating depreciation is not difficult; it requires an inventory of the program's equipment, its cost, and year acquired.

The second step is to identify any volunteer labor and in-kind contributions received by the program during the year. This requires a series of straightforward questions. The Cost, Quality and Child Outcomes Study (Morris & Helburn, 1997) did an outstanding job of identifying volunteer labor and in-kind contributions. The instruments from this study can be easily adapted for use in other early childhood cost studies.

#### Assigning a value to in-kind contributions

The third step is perhaps the most difficult (and politically controversial)—assigning the appropriate value to volunteer labor and in-kind contributions. The appropriate value of in-kind contributions is the prevailing market value of the resources received in-kind. This requires that the researcher obtain estimates of the prevailing market value from outside sources. For example, if a parent donates accounting services to the program, the hours of service received should be valued at the going rates for accountants. However, if the same parent volunteers some time to help paint the building, then the hours of service received should be valued at the going rate for painters in the area.

While most cost studies at least attempt to obtain the prevailing market value of in-kind contributions, few apply a market test to the in-kind contributions. It is not enough to identify what the program would have had to pay for the in-kind contributions if they purchased them; the researcher must ask if the program would have purchased these resources had they not been donated. For example, a Head Start center may be given the use of a 4,000 SQFT church basement with a rental value of \$4.00/SQFT. Suppose that the center has a planned enrollment of 35 FTE children. This works out to 114 SQFT/FTE child. In the absence of a market test, the assigned value of this donated space would be \$16,000 (i.e., 4,000 SQFT @ \$4.00/SQFT). If, in the absence of donate space, this Head Start center would have used only 60 SQFT/FTE child, then including the entire 4,000 SQFT substantially overstates the real value of the in-kind contribution to the center. Applying a market test to the contribution, the researcher would only include the value of the amount of space the center would have purchased (or rented). The proper imputed value of the donated space in this illustration is \$8,400 [i.e., (35FTE children)(60 SQFT/FTE child)(\$4.00/SQFT)].

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<sup>1</sup> This review also allows the researcher to convert the expense statements from different programs into a common format that facilitates comparisons across programs.

### Foregone wages

While caregivers in child care centers and other early education programs typically receive relatively low wages (given their education and training), this situation reflects the reality of the labor market. The National Association for the Education of Young Children (NAEYC) has long argued that the full cost of care should include the foregone wages of caregivers. However, since caregivers choose to work in the early education field and accept the prevailing (low wages) there are, in fact, no foregone wages to consider in the cost estimation. If a caregiver is able and willing to work in another field, and jobs are available in that field, she would presumably take the higher paying job and leave early education (witness the exodus of many math and science teachers from education to the private sector in the 1970s and 1980s). The argument for including such foregone wages in the full cost of care is subjective and does not meet the economist's market test.

### **Early Childhood Programs that are Part of Larger Organizations**

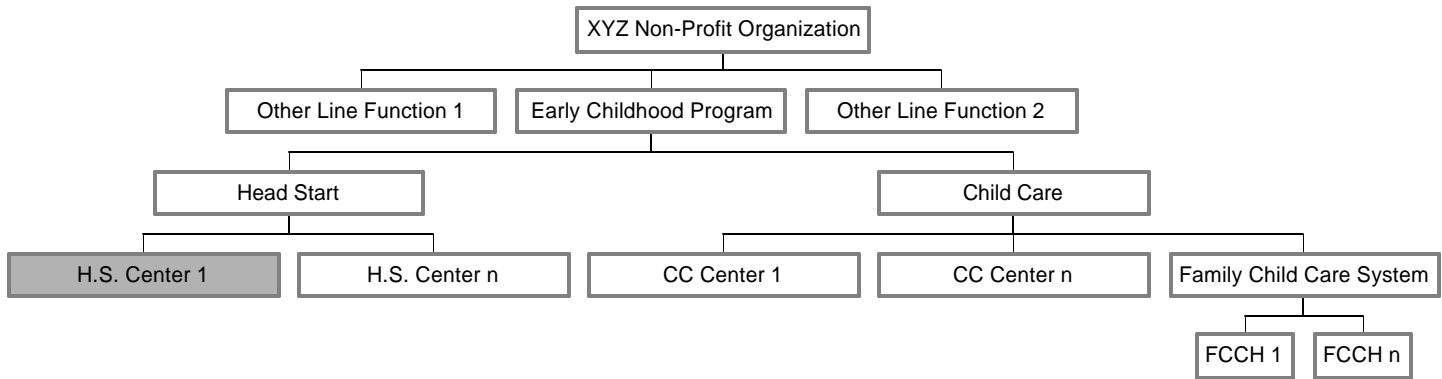
Many early childhood programs are part of a larger organization. For-profit centers run by chains are but one example. In the non-profit sector, child care centers are often one component of a multi-service agency (e.g., centers run by the YMCA or Head Start Centers run by a school district). As a unit within a larger organization, such a center may be viewed as a cost center for which the larger organization chooses to accumulate and report operating costs. Full-cost accounting requires that the researcher include the cost of all resources used by a center. This includes costs incurred by the larger organization in support of center operations. These latter costs may or may not be charged to the center.

Exhibit 1 illustrates the organizational structure of a hypothetical non-profit organization that includes several different line functions in addition to a multi-faceted early childhood program (Head Start centers, child care centers, and a family child care system). While all of the issues discussed above in the context of independent early childhood programs also apply to such programs that are part of a larger organization, here there is an additional issue of identifying the costs incurred by the larger organization in support of its early childhood program but not charged to that program's budget (and thus not appearing on the annual expense statement of the early childhood program).

In some cases, these costs may be captured by an indirect cost rate and included in the costs reported on a center's statement of income and expense. In other cases, centers may be charged a fee-for-service for the support received from the larger organization, in which case they will be reported on the center's statement of income and expense. However, in many cases, the larger organization makes no attempt to capture these costs, in which case they are not reported on the center's statement of income and expense. Most studies, including the Cost, Quality and Child Outcomes Study (Morris and Helburn, 1997) included costs incurred by the larger organization only to the extent that a center was charged (either directly or indirectly) for these support services. However, failure to capture such costs seriously underestimates the cost of operating early childhood programs. Methods for estimating the costs incurred by the larger organization are described in Glantz, Logan, and Battaglia (1992).

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Exhibit 1  
Early Childhood Program as Part of a Larger Organization



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### Dealing with Consolidated Financial Statements

Yet another complicating factor in measuring the full cost of early childhood programs that are part of a larger organization is that such organizations often use consolidated financial statements rather than maintaining separate financial statements for each operating unit. Suppose, for example, that we are interested in estimating the full cost of operating XYZ Non-Profit Organization's Head Start Center #1. There are several possibilities that the researcher may have to deal with: (a) a single consolidated financial statement for the XYZ Non-Profit Organization as a whole; (b) separate consolidated financial statements for each line function, including one for the entire early childhood program; (c) separate consolidated financial statements for major units within each line function (e.g., separate consolidated statements for Head Start and Child Care; and (d) separate financial statements for each individual operating unit (i.e., each Head Start center, each child care center, and the family child care system). In the best case scenario there is a separate financial statement for Head Start Center #1. If this is not the case, then it is necessary to use some method of pro-rating the costs of each level's consolidated statement to the operating units below it. Space precludes a detailed discussion of the various methods one might use to disentangle Head Start Center #1's costs from higher level consolidated statements. Suffice it to say that there is no inherently correct method to do this (Shillinglaw & Meyer, 1983).

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# MEASURING TRANSPORTATION COSTS IN CHILD CARE AND EARLY EDUCATION PROGRAMS

By Frederic B. Glantz

An accurate measurement of the cost transportation costs requires the development of a **functional cost reporting system**.

The first step in the development of a functional cost reporting system is:

## **Determine the specific activities for which costs are to be collected and reported.**

- *It is essential that these activities be mutually exclusive and exhaustive. More simply, it means that every cost incurred by a program must be included in one, and only one, of the defined activities; and, the list of activities must include all costs incurred by the program.*

## **Distinguish between the direct cost of service provision and the indirect or overhead costs.**

***Indirect or overhead costs*** are costs that are incurred in the support of other activities but which are too difficult or costly to directly measure or attribute to other activities. However, these costs must still be allocated to each of the direct service activities in order to measure the full cost.

To measure the indirect or overhead costs it is necessary to develop an **allocation algorithm**.

The most common allocation algorithm is the proportion of total staff time devoted to each activity. This time study normally requires the use of *self-administered time logs* completed on a real time basis (rather than retrospective).

Issues involved in the use of these time logs are:

- a) the training necessary for accurate completion;
- b) determining the number of days/weeks for which time logs need to be completed.

Separate algorithms may then be used to allocate each overhead cost such as occupancy costs and administrative costs. These costs can be accounted for by measuring space used and staff costs respectively.

**Click for full paper on Transportation Costs**

# Measuring Transportation Costs in Child Care and Early Education Programs

FREDERIC B. GLANTZ

*Abt Associates Inc.*

## INTRODUCTION

Child care and early education programs typically report costs on a line-item (e.g., object-of-expenditure) basis rather than a functional basis. That is, programs maintain and report the cost of resources (e.g., labor, supplies, rent/mortgage, utilities, etc.). Rarely do child care and early education programs maintain and report the cost of the uses to which these resources are put (e.g., administration, classroom/teaching, maintenance, parent counseling, health services/referrals, transportation, etc.). To measure the cost of transportation (or any other service) requires a system for allocating a program's line-item accounts across the various activities or functions that the program is engaged in. Measuring transportation costs requires that the researcher develop a *functional cost reporting system* (Shillinglaw & Meyer, 1983).

## FUNCTIONAL COST ACCOUNTING FOR CHILD CARE AND EARLY EDUCATION PROGRAMS

The first step in the development of a system of functional cost accounts is to determine the specific activities for which costs are to be collected and reported. It is important to note that there is no unique set of activities for which the researcher (or program manager) should report costs. The number and types of activities included in the functional cost reporting system ultimately depends on the information needs of the researcher or program manager. Exhibit 1 illustrates three alternatives that might be used to identify and measure costs incurred by a child care or early education program.

### **Defining Activities**

While the specific activities included in a system of functional accounts are tailored to meet the information needs of the user, it is essential that that the activities included in any system of functional accounts must be *mutually exclusive and exhaustive*.



Exhibit 1 Alternative Cost Reporting Activities in a Functional Cost Accounting System for Child Care and Early Education Programs			
	Intended Use of System of Accounts		
	Program Management	Estimating the Cost of Direct Services to Children & Parents	Estimating Transportation Costs
Activity Accounts	Administration Occupancy Teaching/education Parent counseling Health/dental screening Food/nutrition Transportation Other direct expenses	Administration Occupancy Direct services to children & parents Other direct services	Administration Occupancy Other direct services Transportation

That is, every cost incurred by a program must be included in one, and only one, of the defined activities; and, the list of activities must be capable of capturing any cost incurred by a program. This is sometimes easier said than done. For example, suppose that any early education program provides transportation for children to and from the center each day and requires that a teacher must be on the bus to supervise the children. The teacher sings songs with the children and reads stories to them. The cost of the teachers' time spent on the bus may be considered a component of transportation costs or may be considered a component of the educational program costs. While the decision rule for assigning such 'joint costs' is entirely up to the user of the system, the rules must be made explicit and unambiguous. For research cost accounting systems, the decision rules for assigning costs to activities must have face validity. Thus while there is face validity to assigning the cost of the teachers' time on the bus as either a transportation cost or an educational cost, the same can not be said for the cost of the drivers' time.

It is also important to distinguish between the direct cost of service provision and indirect or overhead costs. Indirect or overhead costs are costs that are incurred in the support of other activities but are too difficult or costly to directly attribute to these other activities. Note that while the number and type of activities vary in Exhibit 1, all three systems of functional accounts include two key activities: administration and occupancy. These are considered overhead or indirect costs since it would be extremely difficult and costly to directly assign the various administrative and occupancy costs to each of the direct services provided by the program. A portion of these overhead costs must be allocated to each of the direct service activities in order to measure the full cost of these direct service activities (including transportation services).

### Attributing Costs to Activities

The starting point for estimating transportation cost (or the cost of any direct service) is an estimate of the *full cost* of operating a program, including those costs reported on a program's annual statement of income and expense and any hidden or unreported costs.<sup>2</sup> These costs are

<sup>2</sup> See the accompanying paper by this author: *Measuring Unreported Costs in Child Care and Early Education Programs*.

*assigned* directly or *allocated* to the activity accounts established by the researcher or program manager.

Direct assignment of costs. Objects-of-expenditure reported (or imputed) on the *Full Cost Statement (or Worksheet)* may be directly assigned to an activity account if the purpose of the object is clear. For example, the cost of food (or the assigned value of USDA donated commodities) may be directly assigned to the ‘food service/nutrition’ activity. Similarly, the cost (or annual depreciation) of buses and vans used exclusively to transport children may be directly assigned to the ‘transportation services’ activity account.

Allocation costs to activity accounts. Many cost objects are not so clearly tied to an individual activity account. This is the case for cost objects that are used for multiple purposes such as labor costs (recall the teacher on the bus). In such cases, it is necessary to develop an *allocation algorithm* to attribute costs to activity accounts. The most common allocation algorithm is the proportion of total staff time (or staff cost) devoted to each activity. This necessitates the use of some form of a time study to estimate the proportion of staff time spent on each activity. The most common method of conducting time studies in child care and early education programs is the use of self-administered time logs completed on a real time basis (rather than retrospectively).<sup>3</sup> Exhibit 2 is an example of a self-administered time log suitable for use in a child care or early education program. Each day, each person working in the program completes a time log on a real-time basis by drawing a vertical line from the start time to the end time of each activity that they are engaged in over the course of the day.<sup>4</sup> Total daily staff time in each activity is simply the sum of the number of 15-minute intervals spent by all staff the each activity.<sup>5</sup> Issues involved with the use of self-administered time-logs are : a) the training necessary for staff to accurately complete the logs; b) the number of days/weeks for which time logs need to be completed to obtain a reliable estimate of the proportion of total staff time or cost devoted to each activity.

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<sup>3</sup> Other methods include: a) retrospectively completed self-administered time logs; b) random moment sampling; and c) retrospective estimates of the proportion of time typically spent in each activity.

<sup>4</sup> Use of staff titles or job descriptions is an inadequate method of allocating staff time or cost across activities. Staff in child care and early child care programs often work at a variety of activities regardless of titles.

<sup>5</sup> If the allocation is to be based on the proportion of staff costs in each activity, the each person’s time is monetized by multiplying the total daily time spent in an activity by the hourly wage rate, the summing the cost of each person across all staff.

Exhibit 2

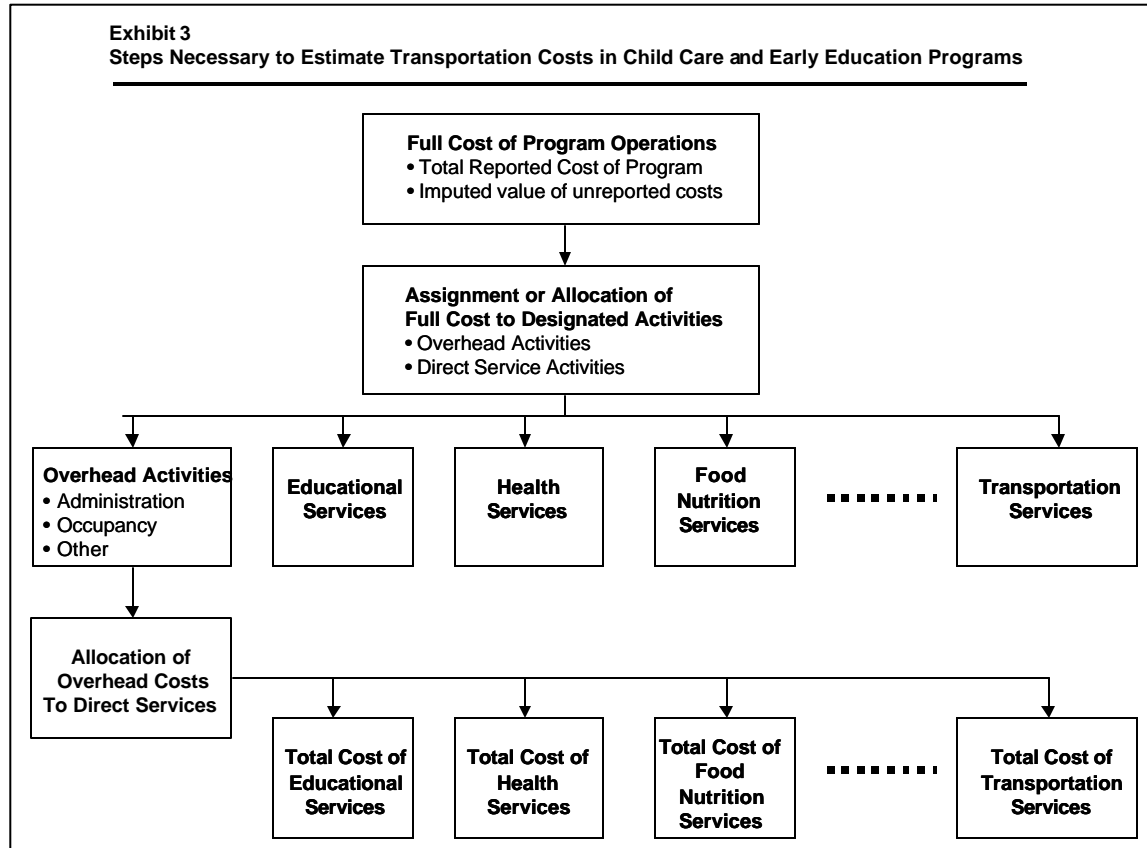
**Sample Time Log for a Child care or Early Education Program**

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Time	Activity							
	Adminis- tration	Education	Health Services	Food/ Nutrition	Counseling	Occupancy	Transportation	Non- Program
6:30AM								
6:45								
7:00								
7:15								
7:30								
7:45								
8:00								
8:15								
8:30								
8:45								
9:00								
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1:45								
2:00								
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6:30PM								

## Putting it All Together

Exhibit 3 summarizes the process of estimating transportation costs (or the cost of other direct services) in a child care or early education program.



Step 1: Estimate the full cost of program operations.

Step 2: Distribute the full cost of program operations to overhead and direct service activities. This distribution is made through a combination of direct assignment and allocation based on a decision rule that has face validity (usually the proportion of total staff time or total staff costs).

Step 3: Allocate overhead costs across the direct service activities. This process usually involves creating separate overhead pools (e.g., administration and occupancy). A separate algorithm may then be used to allocate each overhead pool across each of the direct service activities. For example, occupancy costs may be allocated in proportion to the amount of space used by each activity, while administrative costs may be allocated in proportion to staff costs (or staff time) accounted for by each activity. Again, while there are no hard and fast rules for this allocation, it is essential that the algorithms used to allocated the cost of each overhead pool have face validity.

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Richard J. Irwin, Inc.

# METHODOLOGICAL ISSUES IN MEASURING EARLY EDUCATION FACILITIES COSTS

By Pamela J. Kelley

The term *cost*, when used in economic cost analysis of early education programs, refers to **opportunity or foregone costs** associated with providing these services. The use of school accounting budgets as the only tool for analyzing early education facilities costs is problematic for the following reasons:

School budgets do not account for costs of facility space that is either subsidized or donated. School budgets do not include costs of facilities that already have been purchased (not rented or leased)

**Solution:** The **ingredients method** (Levin & McEwan, 2001<sup>1</sup>) is a useful framework for evaluating the costs of early education programs.

The ingredients method involves listing the “ingredients,” or program cost components, and assigning a value to each. A basic list for an early education program would include:

Instructional costs  
Equipment costs  
Facilities costs

## ASSIGNING COSTS TO FACILITIES

Costs related to facilities that are incurred on a regular basis are relatively simple to collect; some, such as rent, may be obtainable from program expenditure records. However, issues arise under the following situations:

**Issue:** The facility is fully owned and paid for (not rented or leased).

**Method #1:** estimate the rental value of a similar facility in the same location (comparable rent).

**Method #2:** Apply an *annualization factor* (Levin & McEwan, 2001, pp. 68-69<sup>2</sup>) to the market value of facilities to obtain a cost estimate.

## COST OF DONATED SPACE

For early education programs that use donated space, the methods described earlier have been questioned by Glantz and Layzer (Abt, 2000<sup>3</sup>) for their failure to account for space that is in excess of what would

otherwise have been purchased in the market without the donated resources.

When estimating the value of donated space, the market value serves as an upper bound estimate. Assume the estimated value will lie between \$1 and the upper bound.

**Tip:** Ask program staff what they would have been willing to pay for program space, in the absence of the donated resources.

**Tip:** consider the application of a sensitivity analysis that compares more than one estimate within the upper and lower bounds.

Remember to account for the relationship between the actual value of the donated space and child outcomes. In other words, the children or program may benefit from the donated resource, even though it would not have otherwise been purchased.

## PROGRAM SPACE SHARED WITH ANOTHER AGENCY

Some early education programs share space with another agency or are part of a larger organization or school system.

**Issue:** The early education program facilities cost are not separated from those of the larger organization.

- ✓ Prorate the school facilities costs based on:
1. proportion of preschool enrollment to the total school enrollment.
  2. proportion of facilities usage time represented by the preschool program to that of the grades K-6

**Click for full paper on Facilities Costs**

1. Levin, H.M. & McEwan, P.J. (2001). Cost effectiveness analysis: Methods and applications. Thousand Oaks, CA: Sage.

2. Ibid.

3. Abt Associates, Inc. (2000, September). The cost, quality, and child outcomes study: A critique.(Final Report). Cambridge, MA: Glantz, F.R. & Layzer, J.

# Methodological Issues in Measuring Facilities Costs of Early Education Programs

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## INTRODUCTION

Most early education programs rely on accounting budgets to account for program expenditures. However, as a source of data for economic cost analysis, budgets often do not provide all of the information necessary to answer needed research questions and inform policy and program decision-making. Accounting budgets report program expenditures only in the current fiscal period. For the purposes of cost analysis, “costs” refer to the opportunity or foregone costs associated with program resources. The limitations of budgets are particularly evident when measuring costs associated with preschool facilities. School current expenditure budgets do not account for all costs related to preschool facilities: an omission that can significantly impact total program costs. For example, budgets do not include the cost of facility space that is either subsidized or donated, nor do they generally include the cost of facilities that have been purchased (not rented or leased). While it is typical for a budget to include a program’s monthly expenditure on a mortgage payment, mortgages are not an accurate representation of facilities costs since they depend on factors including the amount of the down payment, the term of the mortgage and the interest rate. Insufficient attention to these details is likely to result in inaccurate estimation of program costs.

A more accurate method for collecting preschool program costs is based on the ingredients method of economic cost analysis (Levin & McEwan, 2001). Using this approach, a list is created of every input or “ingredient” in the program and costs are estimated for each. A typical ingredients list for a preschool program would include instruction, administrative, equipment, facilities, etc. More detailed components can be listed under each ingredient, for example, under “facilities” a list of subcomponents would include the physical space used by the program (this would include donated and subsidized space); repair and maintenance on the facility, insurance, parking and utilities. The ingredients approach thus provides a more comprehensive and accurate account of total program costs than does the budget system.

Using the ingredients method as a framework, this paper will discuss three issues that frequently confront the researcher measuring preschool facilities costs: 1) assigning cost to space that is donated or subsidized 2) assigning costs when facilities expenditures are significantly higher than average market price in a specific location. 3) assigning cost to space that is shared with another agency or when a preschool program is part of a larger agency. Rather than arrive at a single solution for these issues, this paper is meant to generate discussion among those interested in using cost analysis to evaluate early education programs.

## Assigning Costs to Facilities: Basic Framework

Costs related to preschool facilities that are incurred on a regular basis are relatively simple to collect. For example, the program's monthly rent and utility payments are obtainable from most types of program expenditure records. Methodological issues arise when: 1) a facility is fully owned and paid-for and not rented or leased 2) all or part of the facilities costs are subsidized or, 3) facility space is donated. For these situations, the following alternative approaches have been recommended as a means to obtain an implied rent (Levin and McEwan, 2001):

estimate the annual rental value of a similar facility in the same location, also referred to as comparable rent. This approach requires a reliable real estate resource (some resources may be available on the internet).

Compute the annual interest and depreciation for the value of the facility. This is a more complicated approach that requires knowledge of: 1) the replacement value of the facility 2) the facility's estimated lifespan and, 3) the rate of returns that might have been earned had program resources been invested elsewhere (Levin & McEwan, 2001). Due to the complexity of this problem, a preferred resource is Levin and McEwan (pp. 68-69), which combines interest and depreciation into *annualization factors* that can be applied to the market value of facilities with a range of lifetimes in order to obtain a yearly cost estimate.

Consider the following example:

*The director of a preschool program reports on a cost survey the only facilities costs incurred by her program is a \$2000 per month mortgage payment. According to additional information collected on the survey, the 10,000 sq.ft. facility was purchased 10 years ago for \$350,000. At the time of purchase, the building was approximately 15 years old.*

Employing the first approach described above, the analyst could consult with a knowledgeable real estate agency to determine an average rent for a space of equivalent square footage and condition in that location. The researcher might estimate a comparable rent to be \$5000 per month. Since costs should be computed for one year<sup>6</sup>,  $\$5000 (12) = \$60,000$ .

Employing the second method, the researcher might determine the building's life expectancy to be approximately 50 years. Since the building was 15 years old when the program purchased it 10 years ago, it has 25 years remaining in its lifespan. According to Levin and McEwan (2001) a building with a lifetime of 25 years, at an interest rate of 10%, should use 0.1102 as the annualization factor.

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<sup>6</sup> Traditional cost analysis estimates program costs for a period of time, typically one year.



The researcher would next multiply this factor by the estimated replacement value of the facility. If the facility was estimated to be worth \$550,000, the annual cost of the facility would be:  $\$550,000(0.1102) = \$60,610$ .

### Cost of Donated Space

For cases in which programs use donated or subsidized facilities, the methods described above have been questioned by Glantz and Layzer (Abt, 2000) for their failure to account for space that is in excess of what the program would have purchased in the market without the donated resources. For example:

A preschool program operates in an 1800 sq. ft. basement of a church. The classroom space measures 1500 sq. ft. and office space measures 300 sq. ft. There are 15 preschoolers enrolled in the program. The church does not charge the program rent for using its facilities. On a cost survey, the program director reports zero monthly expenditures on rent because the program space is a donation from the church.

The analyst, using the comparable rent method, determines average rent for space of similar size and condition in the same location would cost approximately \$2.67 per square foot. This equals  $\$2.67 \times 1800$ , or \$4806 per month for the 1800 sq ft facility. Thus, the program's annual expenditure on rent is  $\$4806 \times 12 = \$57,672$ .

Under the critique, assigning an annual cost of \$57,672 would overestimate the actual cost of the program facilities, since the space is considerably larger than the program would probably purchase without the aid of donations or subsidies. Research points to an upper bound of about 50 sq. ft. per child for preschool programs (NCEF, 2001). Under these guidelines, the program would require classroom space measuring about 750 square feet. By this estimate, the classroom space is in excess by about 750 square feet. Therefore, the cost should be:  $\$2.67 \times 1050 = \$2804$  per month, or \$33,642 annually. Thus, the unadjusted comparable rent method overestimated facilities costs by about \$24,030.

Glantz and Layzer (Abt, 2000) recommend the application of a "market test" to determine if the program director would have purchased a facility of equivalent size in the absence of the donation. If not, the analyst can use the market price as an upper bound estimate and assume the value of the facility is lower than its market price but greater than zero (at zero, the donation would have been disregarded). A contingency value could then be obtained by determining the value of the program director's willingness to pay for a facility in the absence of the donation. Other possible alternatives include bracketing a range of facilities estimates, or the use of a sensitivity analysis to compare the results of more than one estimate. This same approach can also be applied to other donated items such as labor, materials, etc. Regardless of the preferred method, the final estimation is unlikely to affect total costs by more than 1-5%.

Finally, when assigning a value to unused space, keep in mind that the quantity of space per child impacts program quality. The researcher should consider whether a relationship exists between a maximum space threshold and negative impacts on children. Only program space that

is unused can truly be defined as excess. An example of unused space would be an empty classroom or other room that remains so during program operation.

### **Facilities Expenditures are Significantly Higher (or Lower) Than Average Market Price for Comparable Space**

As discussed earlier, preschool program expenditures on facilities that are donated or subsidized are an inaccurate estimates of the facility's market value. In these cases, program expenditures will likely be significantly lower than the average market value for similar space in a given location. However, it is also possible for program expenditures on facilities to be higher than the market price. For example:

A preschool program with an enrollment of 25 children is located in a district in which the average cost per square foot for space is \$2.67. On a cost survey, the program director reports the program rents a 1250 square foot space for \$5200 per month, a yearly expenditure of  $\$5200 \times 12 = \$62,400$ .

In this case, the program cost for facilities is \$4.16 per square foot ( $\$5200/1250 = \$4.16$ ); \$1.49 greater than the average cost per square foot of \$2.67. If the program paid the average market value for the space, its yearly expenditure would be  $\$2.67 \times 1250 = \$3338$  per month or \$40,050 annually, a difference of \$22,350.

The market for commercial rental property, like any market, will see a distribution of prices clustered around the average market price, for a given type of space. In the case of preschool facilities, this distribution represents the "good deals" or "bad deals" that program administrators negotiate on their leases. Bad deals could represent a lack of skill on the part of program administrators (a program input), lack of information (market inefficiency), or other factors. In some instances, a church, synagogue or other nonprofit may charge rent that is above the average market price to a program that operates from its premises; part of this rent could be considered a donation to the nonprofit. Researchers may want to make an adjustment for these outliers.

### **Program Space is Shared with Another Agency**

Assigning a cost to preschool facilities may present a problem to the analyst when the facility is shared with another agency or if the program is part of a larger school organization. Examples include a preschool program that is run within an agency, such as a job-training program, or a preschool program that operates in a classroom located in a public elementary school. In these cases, data is often difficult to collect: information pertaining to facilities costs is often the responsibility of a central office, which may or may not be located on the same premises as the facility. It may be possible to hold a meeting with central office administrators to discuss ways in which data collection can be facilitated. For example, a separate survey interview could be scheduled for central office administrators, in addition to the interview with the preschool program coordinator.

Secondly, facilities costs are often not separated from those of the larger school organizations. When preschool facilities costs are not separated from the expenditures of a larger school organization, it is sometimes possible to prorate the costs, provided the system of prorating is based on an appropriate procedure and rationale to estimate the share of costs for each component (Barnett, Frede, Cox & Black, 1994). For example, when a program is part of larger school organization, facilities costs could be prorated based on factors such as enrollment or usage time. Consider the following:

A preschool program operates within an extra classroom at a public elementary school, grades K-6. The preschool program is part-day (10am-2pm) and enrolls 15 children. The enrollment for the elementary school (K-6) is 240. The elementary school-day length is 6 hours. The researcher's estimate of the annual cost of the elementary school building was \$200,000.

In order to estimate the preschool program's facilities costs, the researcher could prorate the school facilities costs based on: a) the proportion of preschool enrollment to the total enrollment of the school b) the proportion of facilities usage time represented by the preschool program to that of the K-6<sup>th</sup> grades. Based on this rationale, preschoolers represent approximately 6% of the total school population.

$$\begin{aligned} 240 + 15 &= 255 \\ 15/255 &= .058 = 6\% \end{aligned}$$

The preschool program operates 4 hours per day, 2/3 of the elementary school-day length. This assumes the classroom is dormant for the remaining 1/3 of the school-day (e.g. not used for a second part-day class or an after-school program). Therefore, the estimated annual cost of facilities for the preschool program is:

$$\$200,000 * .06 (2/3) = \$8000$$

As an alternative prorating rationale for this example, the preschool classes are smaller (15) than the typical elementary school class size. Therefore, costs could be prorated according to classroom space usage. Prorating can be particularly helpful when estimating preschool classroom-level costs, which are often embedded in the costs of the entire program. As there may be no obviously correct basis for prorating costs for any given case, analysts will need to consider the alternative rationales before making a final decision.

## **Conclusion**

Facilities costs typically account for only 10% of the total cost per child of an early childhood program (Escobar & Barnett, 1994; Helburn, S.W., 1995). Thus, moderate errors in facilities costs will have only very small impacts on total cost estimates. However, facilities costs often are addressed separately in public policies and errors in estimating costs can have major impacts on facilities policies and budgets. Within this perspective, this paper presented a basic strategy for assigning costs to early education facilities, including two recommended methods for estimating costs based on comparable rents and annual interest and depreciation.

These methods were used as a framework for a discussion regarding specific issues that frequently arise when measuring early education facilities costs. First, when assigning a cost to preschool facilities that are donated or subsidized, the two methods described above can result in an inaccurate estimate of facilities costs if program space is in excess of what would have otherwise been purchased in the market. A market test can be used to make this determination, however, researchers should consider how excess space is defined and measured. The second issue involves determining whether researchers need to adjust for facilities costs that are significantly higher (or lower) than the average market price for similar property in a given area. The discussion concluded with assigning costs to preschool facilities that are shared with another agency or are part of a larger school organization. Prorating costs is one recommended method for separating the embedded costs associated with these cases. Researchers' attention to each of these issues will improve the accuracy of cost estimates of early education facilities.

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# 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 its 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](#)

# Collecting Revenue Data from Public Pre-Kindergarten Programs

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## INTRODUCTION

The past decade has seen an explosion of government-sponsored pre-kindergarten initiatives. As policy makers across the U.S. have come to recognize the importance of providing these services, they have struggled with the question of how to pay for them. Most public pre-kindergarten programs rely on a combination of local, state, and federal funds to fully support the initiative. Services are typically delivered in public school facilities, however, they may also be delivered off-site in early education programs in the larger community. The accounting structures for these programs can be extremely complex and seemingly simple tasks such as identifying the sources and levels of funding can be quite difficult. Within a given initiative, reported revenue and income can vary widely from program-to-program because of differences in services offered, local differences in types of funding available, variations in accounting, and the failure of school systems to maintain records that link discrete sources of funding to individual programs.

Capturing accurate and complete data on pre-kindergarten program revenue can take considerable time and energy and involve investigating multiple sources. Whereas the success or failure of the effort relies in large part on the program's willingness to cooperate, adequate preparation to collect the data is critical. This essay describes some of the strategies I have used to collect revenue data as part of larger investigations of child care and pre-kindergarten financing and expenditures. In this discussion, the term "pre-kindergarten initiative" refers to a municipal or state government-sponsored project, while "pre-kindergarten program" is used to refer to the collective pre-kindergarten services offered by an individual public school (usually as part of a larger initiative).

Before launching into my data collection strategies I would like make clear what my goals are when collecting revenue data. Ideally, I want data on all sources and amounts of revenue used to provide pre-kindergarten services (both on-and off-site), even if the service is also benefiting children not enrolled in the pre-kindergarten program—which is quite common in the context of public schools. In order to do this, in many instances a rule must be developed for allocating revenue according to who uses it or by operating component. For example, when the facility used by a program is also used by another entity. And when the pre-kindergarten program is operated by a non-public school based early childhood program that is part of a larger organization (e.g., programs run by Head Start, YMCAs, etc.). (Frequently, the larger organization has consolidated financial statements and does not identify discrete revenue sources for its various operational components.) Another level of complexity arises if the research

project seeks to allocate revenue by classroom. A method must be established for determining what proportion of each revenue component applies to each room.

The strategies described below have been effective in collecting program level data for services offered both within and outside of public school facilities. However, it is beyond the scope of this paper to address strategies for pro-rating or estimating revenue by operational component or individual classroom.

### **Collecting Revenue Data**

I prefer to collect revenue data in a person-to-person interview with an individual (or individuals, as is more often the case) who is familiar with the program finances. I start the data collection process by educating myself about the program, its administrative components, and key funding sources. I then use that information to create a template for recording the revenue figures and to develop a data collection strategy. The template is simply a categorical listing of the major funding sources with space to record the amount of funding received from each source. Typically, the revenue data collection interview begins by reviewing the program's annual financial statement and recording values for the primary sources of funding—data most readily available. The process then continues with probing for additional data—sources of revenue that are not reported on the financial statement.

The greatest challenge in collecting revenue data is avoiding underestimations. Program revenue is often underestimated due to the underreporting or omission of some sources of funding. Sometimes the underreporting and omissions are a result of someone neglecting to report the information accurately or fully or merely forgetting to report it all. Other times it's a result of the program choosing to not directly account for a particular source of income. In the latter situation, it is often simply impossible to capture the data. However, one way to reduce the degree of underestimation due to neglect or forgetfulness is to become familiar with the sources of funding available for early education in the area where the program is located. It is also important to learn about the characteristics of the program being investigated and to identify reliable data sources (i.e., informants).

### **Know About and Understand the Universe of Early Education Finance**

Government sponsored pre-kindergarten programs typically rely on a variety of public and private revenue sources to support both direct services provided to children and families, as well as program infrastructure.\* 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 greatly facilitates the collection of revenue data.

After collecting revenue data several times one becomes familiar with the major sources of funding to support pre-k. So the primary goal for me at this point is to identify sources unique to the state, county, and municipality where data are to be collected. I usually begin this exploration by reading the state or municipal mandate authorizing the pre-kindergarten initiative.

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\* Program infrastructure includes all of the essential functions that support direct services, such as administrative costs, salaries and benefits, staff education, facility costs, quality assurance, etc.



That document will provide valuable information about major sources of funding to support the initiative, will outline required programmatic components, and may also identify additional sources of funding or program requirements. Next I consult the Internet sites for the various educational and child care services agencies in the area. Useful sources for gathering this information include: state and local public education departments, state and local departments of health and human services, state and local child care agencies, child care resource and referral agencies, directors of programs offering child care and related services, to name a few.

After identifying all *potential* sources of funding for pre-kindergarten services, I draft a data collection template, listing the major relevant revenue sources. How I choose to categorize and label those sources is guided by what variables I want to analyze, coupled with what I know about each of the revenue items. To illustrate, refer to the sample template below that contains a list of major categories of revenue for a government-sponsored pre-kindergarten program. This is actually the generic template I start with. Items are deleted or added based on what I learn about specific funding options for the programs being investigated.

REVENUE SOURCE	INCOME
State Pre-K funds	\$
Local Pre-K funds	\$
Title I	\$
Even Start	\$
Head Start	\$
U.S.D.A. Food Program	\$
Fees paid by State Department of Human Services (child care subsidy dollars)	\$
Fees paid by Local Department of Human Services (child care subsidy dollars)	\$
Other Federal contributions (not reported above)	\$
Other state public funds (not reported above)	\$
<i>OTHER LOCAL PUBLIC FUNDS (NOT REPORTED ABOVE)</i>	\$

Items “a-h” identify general public revenue sources commonly used to support pre-kindergarten. Items “a-b” represents state and local funds designated for pre-kindergarten. (These funds typically derive from sales, income, and other taxes, as well as specific service fees (e.g., marriage license fee) levied by the government. Or as in the cases of Georgia and Florida, a state lottery.) In some instances, funds for either a state or local initiative might be a single revenue source. In others, they may represent categories of funding. For example, there may be several sources of local public funding earmarked for pre-kindergarten specifically. If possible, these should be captured individually, which would require breaking down this item by each of the funding sources. Items “c-f” are discrete revenue sources that the program can typically report separately.

Items “g-h” represent child care subsidy dollars (for low-income children) received from state and local departments of human services. (These funds usually derive from federal and state CCDF and TANF funds, as well as general state revenue.) In the context of pre-kindergarten, these funds are often used to provide extended day (or wrap-around) services so that the children have care both before and after the regular school day. Frequently, programs are not able to report state and local subsidy dollars separately. In those instances, these two

items should be combined to create one category. Items “i-k” are catch-all categories to capture public revenue received by sources not already reported. Often, one or more of these categories needs to be broken down further depending on the specific funding available. For example, in North Carolina, Smart Start, WAGES, and/or TEACH might each be captured separately as “other state public funds.”

The latter part of the template addresses non-governmental funding. Because these sources usually represent a small portion of total revenue in government-supported programs, I prefer to record them categorically rather than by individual funding source. This is illustrated on the template below.

REVENUE SOURCE	INCOME
Fees paid by parents	\$
Contributions from community groups, agencies, foundations, or businesses	\$
Cash contributions from a corporate church sponsor	\$
Cash contributions from a public university/college sponsor	\$
Cash contributions from a private university/college sponsor	\$
Special events and fund raising efforts	\$
Private donations (and none of the above)	\$
Other (specify)	\$
TOTAL REVENUE	\$

Item “l” captures any and all fees paid by parents, including co-payments, tuition, late fees, and other program service fees. Item “m” represents grants or other contributions from non-governmental entities. This includes funding from local community groups, foundations, businesses, and corporations. This funding is usually provided to support specific pre-kindergarten activity (such as purchasing playground equipment or achieving accreditation). Items “n-p” represent contributions from program sponsors. Typically, this relates to programs that are actually housed in facilities owned and operated by a larger entity, such as a business, church, or college. “N” represents a non-educational entity that sponsors the program, such as a business or church. Items “o-p” represent contributions from public and private educational sponsors respectively. Items “q-r” are intended to capture revenue received from development and fund raising activities, as well as other private donations.

### **Gather Information about the Program**

The section above outlines the various general types of funding that may be available for pre-kindergarten. Further refining of the template requires knowing about specific components of the program under investigation. This is critical because it alerts you to the possibility that the program may be receiving federal or other state and local funding targeted to support those specific activities. Information about the program can also be used in an effort to ascertain that all revenue sources have been reported with reasonable accuracy. I have found it particularly useful to gather the following information about each program prior to collecting specific information about revenues:

Services provided  
Administrative structure  
Overall personnel structure  
Number of staff  
Child enrollment  
Ages of children served  
Length of program day/year  
Space used (both on- and off-site)  
Transportation provided  
Food service provided  
Special activities offered (e.g., training)  
Unusual expenditures  
Fees charged to parents  
Number of subsidized children

Coupled with general information about the pre-kindergarten initiative, this program level information gives a general sense of the nature and scope of the services provided and presents a context for understanding the program revenue. This enables me to assess whether the revenue values reported are reasonable estimates. I can also use this information in an effort to refresh the interviewee's memory as I probe for additional sources or amounts of revenue.

### **Finalizing the Data Collection Template**

While a large part of collecting revenue data is a matter of identifying sources and sorting out values, this requires working closely with a program administrator to categorize revenues and to gather complete information on each program. There is no right way to organize the revenue source template and to label the items, but keep in mind that the organization and labeling of the items can impact data collection. It is especially important to categorize variables and use labels that are understandable to the people being interviewed. This is usually accomplished through field-testing. After testing the template, I invariably end up changing the labels of certain items and/or breaking down some of the broad categories. So, for example, an actual template might replace items "a" and "b" above with the actual name of the pre-k funding initiative. It may also be necessary to add items to capture other specific state or local revenue sources.

I strongly recommend collecting discrete information on individual revenue sources for the larger dollar items whenever possible. (For example, collecting state pre-k funds and local pre-k funds separately as shown above.) This will enable you to readily group the items by various broad categories for analytical purposes (e.g., total local contributions, total state contributions, total federal contributions, total public revenue, total private revenue, etc.).

### **Identify Possible Informants**

Collecting precise revenue data can be time-consuming and require interviewing several data sources. At first blush, it would appear that adequate information could be obtained from the school system central office and/or the school principal. This is a good beginning. As mentioned earlier, the interview begins by reviewing the revenue sources listed on financial

statements with a program administrator. However, further probing is necessary to ascertain that all revenue sources are accounted for.

I have found that the best way to identify possible informants of revenue sources is to refer to what I know about the variety of services offered by the program (and individual sites). Next, I attempt to identify who administers and oversees each service component (e.g., parent training; literacy initiative; transportation; etc.). Those individuals can usually lead me to the person who manages the finances for that given program activity.

Typically, I end up querying various individuals in the relevant state education office and the local central office, as well as various site-based administrators. These individuals might include early education specialists, fiscal managers, budget specialists, operations managers, and program directors, to name a few. I also speak with teachers and other staff (both on- and off-site) who work with the pre-kindergarten program. Individuals at each of these levels often have information about particular funding sources used to support the pre-kindergarten program as a whole as well as site specific components. After collecting data from these various people, I usually return to the school principal or other relevant chief administrator for final assurance that the information I've collected is valid.

While having multiple informants is usually necessary to successfully collect revenue data in public pre-kindergarten programs, it is imperative to develop a congenial relationship with someone at the education central office level who will champion your efforts. Ideally, this should be someone in a very high administrative position. It helps to do the same at the school-level as well.

### **Concluding Comments**

I have found that the strategies outlined in this essay greatly increase the chances of program cooperation in data collection and reduce the incidence of underestimation of revenue for public pre-kindergarten programs. However, collecting these sorts of data remains a complicated task prone to underestimation and error. I welcome ideas about data collection strategies that you have found work well, as well as approaches for allocating revenue by classroom and operational component (for programs that share facilities or are a part of a larger organization).

## **Appendix A.** **A Bibliography of Cost Studies in Education<sup>7</sup>**

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<sup>7</sup> Bibliography taken in part from Levin, H.M. & McEwan, P. J. (2001). *Cost Effectiveness Analysis: Methods and Applications* (2<sup>nd</sup> ed.). Thousand Oaks, CA: Sage. Special thanks to Minh Nguyen, Research Assistant, for compiling this bibliography.

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APPENDIX B1.

FINAL VERSION January, 1993

DIRECTOR INTERVIEW  
COST AND QUALITY CHILD CARE STUDY: COVER PAGE  
(to be removed before data entry)

STATE 1 2 3 4 DATE \_\_\_\_\_

AUSPICE: For Profit Not For Profit

CENTER NAME \_\_\_\_\_

OBSERVER'S NAME \_\_\_\_\_

DIRECTOR'S NAME \_\_\_\_\_

CENTER TELEPHONE ( ) \_\_\_\_\_

*NOTE THAT ALL INSTRUCTIONS TO YOU ARE PRINTED IN BOLD, SMALL CAP ITALICS.*

**\*\* ALL ITEMS THAT ARE DOUBLE STARRED IN THIS INTERVIEW ARE CRITICAL PIECES OF DATA THAT MUST BE COLLECTED. IF YOU FAIL TO GET A REASONABLE ANSWER (WE DO NOT NEED PERFECTION) TO 2 OR MORE OF THESE ITEMS, AFTER TRYING VARIOUS WAYS TO HELP THE DIRECTOR, THE CENTER WILL NOT BE ABLE TO PARTICIPATE IN THE STUDY. YOU SHOULD END THE INTERVIEW AT THE POINT WHERE YOU ARE SURE THAT YOU WILL NOT BE ABLE GET ANSWERS (EITHER DURING THE INTERVIEW OR AT A LATER DATE) TO THESE CRITICAL QUESTIONS. THE TRICK, OF COURSE IS LEARNING WHAT CONSTITUTES A REASONABLE ANSWER TO A CRITICAL QUESTION. A SUGGESTED RULE OF THUMB IS THAT THERE IS SOME BASIS FOR THE ANSWER WHICH MAKES SENSE TO YOU. THESE QUESTIONS ARE LISTED IN THE TABLE ON THE NEXT PAGE. PLEASE CHECK OFF AS YOU COLLECT THESE DATA AND COMPLETE THE TABLE AT THE END OF THE INTERVIEW.**

*GIVE THE DIRECTOR HER/HIS VERSION OF THE INTERVIEW QUESTIONNAIRE, WHICH YOU NEED TO COLLECT AT THE END OF THE INTERVIEW, EXCEPT FOR THOSE PORTIONS WHICH THE DIRECTOR WISHES TO COMPLETE AND RETURN TO THE OBSERVERS WHEN THEY VISIT, OR, BY MAIL.*

**CONTACT PERSON FOR ADDITIONAL COST INFORMATION:**

\_\_\_\_\_  
TELEPHONE NUMBER \_\_\_\_\_

**APPENDIX B1.**

**CHECK LIST: STATUS OF DATA COLLECTION**

The table below lists critical data that must be collected. During the interview or after you complete it, use this check list to identify remaining data which must be collected, how to proceed in collecting it, and data which it is impossible to collect.

In column (1) list data you were not able to collect.

In Column (2) indicate the mechanism for completing data collection if it is possible to do so:

- (1) call back the director;
- (2) call central office (name and phone number should be on cover sheet)
- (3) other (specify) \_\_\_\_\_

In Column (3) check if you do not believe the data can be collected and explain why.

(1) Data Description	(2) Next Step	(3) Cannot be collected and why
A16 - A18		
B6		
B15		
Section C		
D1		
D3-D9		
D11-D18		
Section E		
Section F		
G10		
H1, part 3		
I1-I5		
Other, specify		

## APPENDIX B1.

### INTRODUCTION

**INTERVIEWER:** REVIEW THIS INFORMATION WITH THE DIRECTOR BEFORE YOU START THE DIRECTOR'S INTERVIEW. WHILE ALL PARTICIPATING CENTERS WILL HAVE HAD CONTACT WITH THE LOCAL STUDY OFFICE AND WILL HAVE AGREED TO BE A PART OF THE SAMPLE, SPEND A FEW MINUTES TALKING ABOUT THE STUDY, ITS GOALS AND PURPOSES.

**STUDY PURPOSE:** TO GATHER SPECIFIC COST AND PROGRAM INFORMATION ABOUT CHILD CARE AND EDUCATION PROGRAMS. THIS IS A NATIONAL STUDY OF GREAT SIGNIFICANCE IN WHICH WE WILL LEARN:

- WHAT RESOURCES ARE NEEDED FOR A GOOD CHILD CARE PROGRAM, AND HOW CENTERS USE RESOURCES TO DEVELOP EFFECTIVE PROGRAMS FOR CHILDREN
- ABOUT SIMILARITIES AND DIFFERENCES IN PROGRAMS IN DIFFERENT PARTS OF THE COUNTRY.
- HOW CENTERS OPERATE UNDER DIFFERENT AUSPICES.

**PROCEDURES FOR VISITING CENTERS:** WE WILL VISIT CENTERS ON TWO DIFFERENT DAYS.

1. THIS VISIT IS TO COMPLETE THE DIRECTOR INTERVIEW ABOUT THE CENTER'S PROGRAM, FINANCES, AND THE LEADERSHIP OF THE CENTER, AND TO GET SOME INFORMATION ON THE FACILITY. THE INTERVIEW WILL TAKE 2 TO 2 1/2 HOURS, THOUGH IT MAY BE NECESSARY TO TALK AGAIN BY PHONE ABOUT SOME DETAILS.

2. IN THE SECOND VISIT TWO OBSERVERS WILL COME TO OBSERVE TWO RANDOMLY SELECTED CLASSROOMS. THEY WILL ASK THE STAFF IN THOSE ROOMS TO COMPLETE A SHORT QUESTIONNAIRE (10-20 MINUTES) AND THEY WILL ALSO DISTRIBUTE A QUESTIONNAIRE TO THE PARENTS. TELL THE DIRECTOR BRIEFLY ABOUT THE OTHER TWO TEAM MEMBERS AND ABOUT THE

**CONFIDENTIALITY:** WE WILL MAINTAIN STRICT CONFIDENTIALITY IN HANDLING ALL DATA. CENTERS ARE ONLY REFERRED TO BY THEIR CODE NUMBERS, SO THERE IS NO WAY TO IDENTIFY CENTERS. THE COVER SHEET OF THE DIRECTOR'S INTERVIEW WILL BE TORN OFF AFTER THE INTERVIEW AND KEPT IN A LOCKED FILE, AS WILL THE LIST OF PARTICIPATING CENTERS. INFORMATION WILL BE SUMMARIZED IN THE STUDY REPORTS SO THAT NO CENTER CAN POSSIBLY BE IDENTIFIED.

**END PRODUCT OF THE STUDY AND STUDY FUNDING:** RESULTS WILL BE PUBLISHED IN POLICY REPORTS TO THE PUBLIC, GOVERNMENT LEADERS, PROVIDERS AND PARENTS. THE STUDY IS FUNDED BY SEVERAL FOUNDATIONS AND HAS A NATIONAL ADVISORY COMMITTEE THAT IS OFFERING ADVICE AND GUIDANCE TO THE PROJECT. COLORADO AND NORTH CAROLINA HAVE STATE LEVEL ADVISORY COMMITTEES.

**OUR GRATITUDE TO PARTICIPATING CENTERS:** WE RECOGNIZE THE IMPORTANCE OF DIRECTOR AND CENTER PARTICIPATION, AND REALLY APPRECIATE THEIR COOPERATION. WE ALSO REALIZE HOW MUCH WE ARE INTRUDING ON THEIR DAILY ROUTINE. AS A TOKEN OF APPRECIATION WE WILL HOLD A WORKSHOP THIS SUMMER FOR DIRECTORS AND LEAD TEACHERS WHO PARTICIPATE IN THE STUDY TO SHARE OUR EXPERIENCE, AND HOLD USEFUL TRAINING SESSIONS: FOR INSTANCE, IN USING ECERS AND ITERS, IN FINANCIAL ADMINISTRATION, AND IN LEADERSHIP.

**APPENDIX B1.**

CODE:        -    -   -   -   -   -        0        0        0        0        0  
             S    Center   M D D   Obs   Room   Gen   Eth   Cno   T

SECTION A: GENERAL CENTER INFORMATION

The questions in this section ask about the general structure and history of your program. The first group of questions has to do with how the program at your center is organized. We want to know about the services you provide for children and families.

**A1.** What is the date when this center started to operate?

Month\_\_\_\_\_ Year\_\_\_\_\_

**A2.** What is the date when you began work as the director of this center?

Month\_\_\_\_\_ Year\_\_\_\_\_

**A3.** Centers have different purposes and goals for the services they provide. These are sometimes summarized in terms of the center's philosophy. The goals and philosophy describe how the center tries to provide services that are appropriate for the families they serve. Please tell me, does your center have a written statement of your goals and/or philosophy? **(CIRCLE CORRECT ANSWER.)**

YES [1]    NO [0]

**INTERVIEWER: IF THE CENTER HAS A WRITTEN STATEMENT, ASK THE DIRECTOR FOR A COPY.**

**A4.** Do you use a specific curriculum approach based on a particular philosophy, like Montessori, High/Scope, a particular religious view, or other? **(IN THE BRACKET TO THE RIGHT, WRITE IN THE NUMBER FOR THE CORRECT ALTERNATIVE.)**

[    ]

- 1. No
- 2. Yes, Montessori
- 3. Yes, High/Scope
- 4. Yes, Waldorf
- 5. Yes, Piaget
- 6. Yes, a particular religious orientation
- 7. Yes, Other (SPECIFY) \_\_\_\_\_

**A5.** What are the programs you offer in this center? **(WRITE 1 IN THE BRACKET TO THE RIGHT OF EACH ALTERNATIVE THAT APPLIES.)**

- 1. Full-day program defined as more than 30 hours per week and at least five days per week.....[    ]
- 2. Part-day or part-week program such as two or three hours in the morning and/or in the afternoon (pre-school).....[    ]
- 3. Part day extended care before, during, or after the preschool program.....[    ]
- 4. Head Start sponsored part-day program.....[    ]

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- 5. Public schools sponsored part-day program.....[ ]
- 6. Before and after school care for school-agers.....[ ]
- 7. Summer camp programs for school-agers.....[ ]
- 8. Evening care.....[ ]
- 9. Weekend care.....[ ]
- 10. Sick care.....[ ]
- 11. 24 hour care.....[ ]
- 12. Bilingual program .....[ ]

**A6.** What is the legal maximum number of children which can be present in your center at one time according to your license? That is, what is the legal capacity of the center? **(INTERVIEWER: COLLECT THIS INFORMATION IN ACCORDANCE WITH YOUR STATE'S LAW, WHICH MAY SPECIFY TOTAL CAPACITY FOR THE WHOLE CENTER, OR BY AGE GROUPS. CAPACITY, THE LEGAL MAXIMUM NUMBER OF CHILDREN, IS USUALLY BASED ON USABLE SPACE PER CHILD, THAT IS, ON THE PHYSICAL SIZE OF THE CENTER.)**

MAXIMUM NUMBER INFANTS \_\_\_\_\_

MAXIMUM NUMBER TODDLERS \_\_\_\_\_

MAXIMUM NUMBER PRE-SCHOOL \_\_\_\_\_

MAXIMUM NUMBER OF SCHOOL-AGED (over 60 months) \_\_\_\_\_

MAXIMUM TOTAL NUMBER OF CHILDREN \_\_\_\_\_

**A7.** Are there families who are waiting to enroll their child but you cannot admit at this time? That is, do you have a waiting list of children?

YES [1] NO [0]

**A8.** How many children are on your waiting list today in the following age categories? **(WRITE THE NUMBER IN EACH AGE GROUP IN THE SPACE PROVIDED.)**

1. Less than 12 months old \_\_\_\_\_

2. 12 months to 29 months old \_\_\_\_\_

3. 30 months to 5 years old \_\_\_\_\_

4. School-aged Children over 60 months or five years old \_\_\_\_\_

**A9.** What days of the week is your center regularly open? **(CIRCLE THE NUMBER FOR ALL DAYS THE CENTER IS REGULARLY OPEN)**

Monday Tuesday Wednesday Thursday Friday Saturday Sunday  
1 2 3 4 5 6 7

**A10.** What hours of the day is your center open Monday through Friday?

The center opens **(EXACT MILITARY CLOCK TIME)** \_\_\_\_\_

The center closes **(EXACT MILITARY CLOCK TIME)** \_\_\_\_\_

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**A11.** Are there any whole months of the year when your center is closed?  
**(CIRCLE THE NUMBER FOR ANY WHOLE MONTHS (100% OF THE MONTH) THE CENTER IS CLOSED.)**

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	2	3	4	5	6	7	8	9	10	11	12

Legal Status. We are interested in knowing the legal status of your center, that is, whether it is a for-profit, private nonprofit, or a public agency. Also, if you are affiliated with some other organization we want to be able to describe that agency.

**A12.** A child care center may be classified as a nonprofit by the state or federal government, or the center may be considered for-profit if it is operated by an individual, group, or company which has the potential to earn profits from providing the services.

How is the operator of this center (the person or organization who runs the center) organized?

**(WRITE THE NUMBER IN THE BRACKET FOR THE CORRECT ALTERNATIVE.)**

[ ]

For profit

1. an independent owner/operator
2. a local or regional chain of two or more centers
3. a national chain which franchises to a local operator
4. a national chain which operates the center directly
5. an on-site center operated by a business for its employees

Not-for-profit

6. a parent cooperative
7. a private grade or high school or college
8. a church
9. affiliated with, but not operated by, a church
10. an independent nonprofit center, but not one of the above
11. a nongovernmental community agency
12. other

As a public agency

13. public college or university
14. public elementary or high school
15. state or local government agency, but not one of the above
16. federal agency, but not Head Start
17. other

**A13.** Is your center or its sponsor certified as a nonprofit corporation by the United States Federal government? That is, is it exempt from paying Federal taxes on its income? For instance, has your center (or its sponsor) received from the U.S. Internal Revenue Service a determination that it is tax-exempt under section 501 (c) (3) or some other section of the Internal Revenue Code? Please note that this question does not refer to paying Social Security taxes or to withholding of employees' individual income taxes.

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YES [1] NO [0] DON'T KNOW [99]

A14. Sometimes a center is owned (or sponsored) by one organization or person and operated by a different organization or person. Is your center owned and operated by the same organization?

YES [1] NO [0]

A15. (If the answer to A14 is no) Choose one of the following types of organizations which owns or sponsors the center.

(WRITE THE NUMBER CORRESPONDING TO THE CORRECT ALTERNATIVE IN THE BRACKET.) [ ]

- 1. For-profit
- 2. Not-for profit
- 3. Public agency

\*\*A16. Present Enrollment and Staffing. I want to collect information to describe the make up of your individual classes today. How many classes or rooms do you have in the center?

Number of rooms [ ]

(INTERVIEWER: IN THIS QUESTION, WE ASK FOR NUMBERS IN TERMS OF THE FULL-TIME EQUIVALENT FTE CHILDREN AND STAFF. PLEASE CONSULT THE DEFINITIONS IN THE INTERVIEWERS INSTRUCTION SHEET AND THE SHORT DEFINITIONS BELOW FOR INSTRUCTIONS ON COUNTING FTE CHILDREN AND STAFF.

ALSO, IF THE DIRECTOR HAS NOT CHECKED ON THE DAY'S ATTENDANCE IT WILL BE NECESSARY FOR YOU TO ASK IF YOU CAN HAVE IT BEFORE YOU LEAVE.)

TO COLLECT THE DATA IN THE FOLLOWING TABLE, ASK THE DIRECTOR TO DESCRIBE THE COMPOSITION OF EACH ROOM AT THE CENTER, STARTING WITH THE AGE OF CHILDREN IN THE ROOM.

DEFINITIONS: Use the following definitions to complete this section:

Teacher refers to persons in charge of a group or classroom of children, often with staff supervisory responsibilities. This category includes head or lead teachers.

Assistant Teacher/Aide refers to persons working under the supervision of a teacher.

Teacher-Director refers to a person with both teaching and administrative duties on a regular basis (teaching is not limited to filling in for absent teachers.)

Floater refers to a regular paid staff person who is not regularly assigned to the room, but is in the classroom today.



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FTE means "full time equivalent." The objective is to count the number of full-time slots for children and full-time staff positions.

**For children:**

1/2 day per week	=	.1 or 1/10th FTE
1 whole day per week	=	.2 or 1/5th FTE
Three 1/2 days per week	=	.3 FTE

**For staff:** Count 7 or 8 hours as 1 day and .2 or 1/5th FTE.

1/2 day per week	=	.1 or 1/10th FTE
1 whole day per week	=	.2 or 1/5th FTE
Three 1/2 days per week	=	.3 FTE
2 hours for a staff person	=	.05 or 1/20th FTE

**A16XA.** How many hours per day do you consider to be full day for a typical infant-toddler in your center?

6                      7                      8                      9                      10                      11                      12

**A16XB.** How many hours per day do you consider to be full day for a typical preschooler in your center?

6                      7                      8                      9                      10                      11                      12

**A16XC.** How many hours per day do you consider to be full day for a typical school-aged child in your center?

6                      7                      8                      9                      10                      11                      12

Column 1: Age of Children in Months. Circle each number that applies.

1. < 1 year old
2. 2 years old
3. 3 years old
4. 4 years old
5. 5 years old
6. 6 years old or more

Column 2: Number of FTE teachers or group leaders in the room today.  
Count floaters and substitutes in the classification of the person they are replacing. Do not double count.

Column 3: Number of FTE assistant teachers/aides in the room today.  
Count floaters and substitutes in the classification of the person they are replacing. Do not double count.

Column 4: FTE Licensed Capacity for the Room.

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Column 5: Your preferred maximum FTE enrollment in this room.

Column 6: The number of FTE children enrolled in this room.

Column 7: The number of FTE children present today.

**ENROLLMENT and STAFFING**

Room	(1) Ages of children	(2) # FTE Teachers	(3) # FTE Assts + Aides	(4) Legal FTE Capacity	(5) Preferre d Max enrol- ment	(6) # FTE children enrolled	(7) # FTE children today
Room 1	1 2 3 4 5 6						
Room 2	1 2 3 4 5 6						
Room 3	1 2 3 4 5 6						
Room 4	1 2 3 4 5 6						
Room 5	1 2 3 4 5 6						
Room 6	1 2 3 4 5 6						
Room 7	1 2 3 4 5 6						
Room 8	1 2 3 4 5 6						
Room 9	1 2 3 4 5 6						
Room 10	1 2 3 4 5 6						
Room 11	1 2 3 4 5 6						
Room 12	1 2 3 4 5 6						
TOTAL							

**(INTERVIEWER: ADD UP THE TOTAL FTE CHILDREN ENROLLED TODAY, RECORD IN COLUMN 6 IN THE ROW MARKED TOTAL, AND ASK THE DIRECTOR IF THAT NUMBER IS ABOUT RIGHT.)**

**\*\*A17.** What was your FTE enrollment by age of children for these months in the past two years? **(COMPLETE THE FOLLOWING TABLE. IF DATA ON THESE MONTHS ARE NOT AVAILABLE, USE DATA FOR THE CLOSEST EARLIER OR LATER MONTH.)**

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Age group	September, 1991 (if available)	March, 1992	September, 1992
Infants			
Toddlers			
Pre-school			
School-aged			

*(INTERVIEWER: IF THE DIRECTOR CANNOT GIVE A FAIRLY ACCURATE ANSWER ABOUT PAST ENROLLMENT FIGURES, ASK A18 AS AN ALTERNATIVE QUESTION. OTHERWISE GO TO A19.)*

**\*\*A18.** Have you had a significant change in FTE enrollment in the last year? If so, please give me an estimate of the percentage increase or decrease in enrollment.

Percentage increase or decrease [use (-) for decrease] \_\_\_\_\_

**A19.** How many hours of floating caregivers are you using this week? A floating caregiver is any paid employee who works with children as a teacher or assistant teacher/aide, but is not regularly assigned to a room, or one who may have regular room assignments, but does not spend many hours per day in any one room. *(IF NONE, WRITE 0).*

Total # hours worked by floaters this week \_\_\_\_\_

**A20.** Please indicate whether your center provides each of the services listed below. This is a large list of services and not all centers would be expected to provide all of them. *(WRITE A 1 IN THE BRACKET TO THE RIGHT FOR EACH ALTERNATIVE THAT APPLIES.*

CENTER PROVIDED SERVICE

1. Vision screening [ ]
2. Hearing screening [ ]
3. Dental screening [ ]
4. Measurement of height and weight annually [ ]
5. Speech screening [ ]
6. Speech services [ ]
7. Developmental assessments [ ]
8. Counseling services for children and parents  
(other than routine parent conferences) [ ]
9. Social Services to parents such as obtaining food  
stamps, financial aid, housing, or medical care [ ]
10. Transportation services from home to center [ ]
11. Transportation services from school to center [ ]
12. Meals for children provided by the center [ ]

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**A21.** How many special needs children are enrolled at present? By special needs we mean children with either a physical disability (including hearing or sight problems) or a mental disability.

Number (head count) of special needs children enrolled [     ]

**A22.** Does your center regularly arrange educational activities, such as workshops or lectures on child development for parents? If you do arrange such activities, about what percent of parents attended the most recent event of this type? **(WRITE THE NUMBER OF THE CORRECT ALTERNATIVE IN THE BRACKET TO THE RIGHT.)**

[     ]

1. Yes, less than 1/4th of the parents attended the last event.
2. Yes, 1/4 to 1/2 of the parents attended the last event.
3. Yes, over 1/2 of the parents attended the last event.
4. No, we rarely arrange such activities.

**A23.** How else does your program involve parents? For the following, tell me your policy about involving parents: (1) required, (2) encouraged, (3) not required or encouraged. **(WRITE IN THE APPROPRIATE NUMBER (1, 2, OR 3) IN EACH BRACKET TO THE RIGHT.)**

1. Some time spent in the center each week, in addition to drop off and pick up.....[     ]
2. Assistance in fund raising.....[     ]
3. Help in maintaining the physical setting.....[     ]
4. Participation in parent advisory groups.....[     ]
5. Participation in excursions or field trips.....[     ]
6. Participation in celebrations, holidays, festivals.....[     ]
7. Assistance with repair or renovation of facilities.....[     ]
8. Assistance gathering resources and supplies.....[     ]

**A24.** Approximately what percentage of children enrolled in your program come from the following ethnic or racial groups? **(WRITE IN PERCENTAGES.)**

1. White, non Hispanic.....[     ]

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- 2. White, Hispanic/Latino.....[ ]
- 3. African-American/Black, non Hispanic.....[ ]
- 4. African-American/Black, Hispanic.....[ ]
- 5. Asian/Pacific Islander.....[ ]
- 6. Native American.....[ ]
- 7. Other.....[ ]

**APPENDIX B1.**

SECTION B: STAFFING POLICY, TRAINING AND TURNOVER

This section asks general questions about your staffing policy. A later section will ask questions about individual staff members.

DEFINITIONS: The questions in this section use these job titles and definitions:

Teacher refers to persons in charge of a group or classroom of children, often with staff supervisory responsibilities. This category includes head or lead teachers.

Assistant Teacher/Aide refers to persons working under the supervision of a teacher. In this study we are not distinguishing between what may be two different job classifications in some centers.

Teacher-Director refers to a person with both teaching and administrative duties on a regular basis (not just filling in for absent teachers.)

Administrative Director refers to persons who primarily have administrative responsibilities only.

Do you use different titles for the staff positions in your center?

**(INTERVIEWER: IF THIS CENTER USES SOMEWHAT DIFFERENT TITLES, ASK THE DIRECTOR TO MATCH THE TITLES USED IN THE CENTER TO EACH OF OUR JOB TITLES. WRITE THEM DOWN IN THE SPACE PROVIDED BELOW. IF NO COMPARABLE POSITION EXISTS, WRITE N/A FOR THAT CATEGORY. OUR PURPOSE IN ASKING THIS QUESTION IS TO CREATE INTERNAL CONSISTENCY IN ANSWERS IN THIS SECTION. IT SHOULD BE EASIER FOR THE DIRECTOR TO ANSWER THE FOLLOWING QUESTIONS CORRECTLY IF THE TWO OF YOU CAN TRANSLATE FROM THE CENTER'S JOB TITLES TO THOSE USED IN THE INTERVIEW. IN SOME CENTERS THERE MAY BE NO FORMAL JOB TITLES. IF THIS IS THE CASE, GET THE DIRECTOR TO IDENTIFY PEOPLE'S JOBS IN TERMS OF THEIR RESPONSIBILITIES OR TRAINING. IN ANY EVENT, IT IS IMPORTANT TO FIND A WAY TO FIT THE CENTER JOB TITLES INTO OURS.)**

_____	Teacher
_____	Assistant Teacher/Aide
_____	Teacher-Director
_____	Administrative Director

Are there any other regular staff who work directly with children (e.g., music teacher, swim instructor, van drivers, nurse?) If yes, please indicate their titles. **(INCLUDE THESE TITLES TOGETHER AS 'OTHER' IN THE FOLLOWING QUESTIONS.)**

\_\_\_\_\_  
\_\_\_\_\_

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**B1.** For the following categories of staff, do you provide any in-service training or require continuing education (other than staff meetings), either at or away from the center, beyond what is required by licensing regulations?

**(WRITE 1 IN THE BRACKET TO THE RIGHT OF EACH TYPE OF STAFF FOR WHICH THE CENTER PROVIDES IN-SERVICE TRAINING OR REQUIRES CONTINUING EDUCATION.)**

- |                             |     |
|-----------------------------|-----|
| 1. Teachers                 | [ ] |
| 2. Assistant Teachers/Aides | [ ] |
| 3. Teacher-Directors        | [ ] |
| 4. Administrative Directors | [ ] |
| 5. Other                    | [ ] |

**B2.** How many of your staff members received 15 classroom hours or more of in-service training sponsored by your center during the last 12 months at the center or outside the center? Include attendance at conferences.

**(ENTER THE NUMBER OF STAFF FOR EACH GROUP.)**

- |                           | at the center | outside the center |
|---------------------------|---------------|--------------------|
| 1. Teacher                | [ ]           | [ ]                |
| 2. Assistant Teacher/Aide | [ ]           | [ ]                |
| 3. Teacher-Director       | [ ]           | [ ]                |
| 4. Administrator/Director | [ ]           | [ ]                |
| 5. Other                  | [ ]           | [ ]                |

**B3.** Do you schedule regular staff meetings? If you do, how frequently do you schedule staff meetings?

**(ENTER THE NUMBER OF THE CORRECT ANSWER IN THE BRACKET TO THE RIGHT.)**

- |   |     |
|---|-----|
|   | [ ] |
| 1. Weekly                                     |     |
| 2. At least twice a month                     |     |
| 3. Monthly                                    |     |
| 4. At least 4 times/year                      |     |
| 5. Twice a year                               |     |
| 6. No, we do not have regular staff meetings. |     |

**B4.** Do you provide released time to staff members to pursue college coursework for credit or degrees?

**(ENTER THE NUMBER OF THE CORRECT ANSWER IN THE BRACKET TO THE RIGHT.)**

- |  |     |
|--|-----|
|  | [ ] |
| 1. Yes, through released time with pay from work |     |
| 2. Yes, through released unpaid time from work   |     |
| 3. No  |     |

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- B5.** Do you pay tuition for staff members enrolled in college courses? [ ]  
*(ENTER THE NUMBER OF THE CORRECT ANSWER IN THE BRACKET TO THE RIGHT.)*
1. Yes, partial payment of tuition
  2. Yes, full payment of tuition
  3. No, we do not pay tuition

- \*\*B6.** How many of the center's regular (whether full-time or part-time) staff members have left the center in the last 12 months? By regular, we mean any person working with children holding one of the following types of positions. (Write # in the space provided).
1. Number of Teachers \_\_\_\_\_
  2. Number of Aides and Assistant Teachers \_\_\_\_\_
  3. Number of Teacher Directors \_\_\_\_\_
  4. Number of Administrative Directors \_\_\_\_\_
  5. Number of Other staff working with children \_\_\_\_\_

- B7.** Of those who have left within the last 12 months, how many fall into each of the following categories? *(GIVE THE NUMBER OF PEOPLE IN EACH CATEGORY, LEAVE BLANK IF NONE.)*
- |   | T     | AT    | TD    | D     |
|---|-------|-------|-------|-------|
| 1. Left voluntarily (employee chose to leave)     | _____ | _____ | _____ | _____ |
| 2. Laid off because of low enrollment             | _____ | _____ | _____ | _____ |
| 3. Laid off for reasons other than low enrollment | _____ | _____ | _____ | _____ |
| 4. Dismissed for inadequate performance           | _____ | _____ | _____ | _____ |
| 5. Don't know                                     | _____ | _____ | _____ | _____ |

- B8.** Thinking about the last time you tried to fill a vacancy, how long was it from the time the staff member left and a replacement was hired?  
*(ENTER THE NUMBER CORRESPONDING TO THE CORRECT ALTERNATIVE FOR EACH CATEGORY OF STAFF.)*
- 1) Less than 1 week
  - 2) 1 or 2 weeks
  - 3) 3 or 4 weeks
  - 4) More than a month

1. Teacher.....[ ]
2. Assistant Teacher/Aide.....[ ]



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- 3. Teacher-Director.....[ ]
- 4. Administrative Director.....[ ]
- 5. Other.....[ ]

**APPENDIX B1.**

**B9.** In those cases where it took you three or more weeks to fill the vacancy, which of the following are the primary reasons? **WRITE 1 IN THE BRACKET TO THE RIGHT OF ALL ANSWERS THAT APPLY.**

- 1. The pay was too low.....[ ]
- 2. Not enough adequately trained people applied.....[ ]
- 3. Low responses to advertisements.....[ ]
- 4. Offered positions, but candidates accepted jobs elsewhere.....[ ]
- 5. Wanted to save money, so used a substitute or floater.....[ ]
- 6. Because of normal administrative procedures or problems.....[ ]
- 7. Hours offered not a good fit with applicants' needs.....[ ]
- 8. Problem with where the center is located.....[ ]
- 9. Inadequate benefits.....[ ]
- 10. Other.....[ ]

**B10.** In your most recent hiring, have you offered higher wages than that earned by your present staff who have comparable experience, training, and responsibilities?

YES [ 1 ] NO [ 0 ]

**B11.** On average how much did you raise wages and salaries last year? **WRITE IN THE NUMBER FOR THE CORRECT ALTERNATIVE IN THE BRACKET.**

[ ]

- 1. no raise
- 2. 1-3%
- 3. 3.1-6%
- 4. over 6%

**B11.** How many full time equivalent (FTE) staff positions have you added or eliminated in the last year? **(ENTER THE NUMBER FOR EACH CATEGORY OF STAFF PERSON.**

**IF THE ANSWER IS NONE, ENTER 0). IF FTE'S WERE SWITCHED FROM ONE CATEGORY TO ANOTHER, ADD THE FTE FOR THE APPROPRIATE TYPE AND SUBTRACT FROM THE OTHER. E.G., IF 1 FTE WAS SWITCHED FROM TEACHER TO AIDE, WRITE 1 FOR # FTE ADDED TO AIDE, WRITE 1 FOR # FTE ELIMINATED FOR TEACHER. INCLUDE PARTIAL FTE'S, E.G., .5 FTE FOR AN ADDITIONAL HALF-TIME STAFF PERSON.**

	# FTE Added	# FTE Eliminated
1. Teacher	_____	
_____		
2. Assistant Teacher/Aide	_____	
_____		
3. Teacher-Director	_____	
_____		
4. Administrator/Director	_____	

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\_\_\_\_\_

5 . Other \_\_\_\_\_

TOTAL FTE \_\_\_\_\_

\_\_\_\_\_

**B12.** Do teachers and/or assistant teachers/aides in your center work under a collective bargaining agreement negotiated by a union?  
 YES [ 1 ] NO [ 0 ]

**B13.** Working Conditions and Non wage Benefits. Which of the following do you provide for your paid full-time teachers and assistant teachers or aides, and to your part-time employees? **(ENTER 1 FOR THOSE BENEFITS WHICH ARE PROVIDED. IN THE FOLLOWING LIST, "PAID" MEANS PAID BY THE CENTER.)**

Full-time	Teachers	Asst Teach	Part time
1. at least partially paid retirement plan.....	[ ]	[ ]	[ ]
2. life insurance (whether paid or unpaid)	[ ]	[ ]	[ ]
3. paid maternity/paternity leave .....	[ ]	[ ]	[ ]
4. unpaid maternity/paternity leave.....	[ ]	[ ]	[ ]
5. fully paid health insurance .....	[ ]	[ ]	[ ]
6. partially paid health insurance.....	[ ]	[ ]	[ ]
7. paid health insurance for dependents .....	[ ]	[ ]	[ ]
8. at least partially paid dental insurance .....	[ ]	[ ]	[ ]
9. paid sick leave or personal leave.....	[ ]	[ ]	[ ]
10. paid vacations .....	[ ]	[ ]	[ ]
11. paid to attend staff meetings and training.....	[ ]	[ ]	[ ]
12. compensation for overtime.....	[ ]	[ ]	[ ]
13. flexible hours .....	[ ]	[ ]	[ ]
14. written job description .....	[ ]	[ ]	[ ]
15. written contract .....	[ ]	[ ]	[ ]
16. written salary schedule .....	[ ]	[ ]	[ ]
17. ability to bring child(ren) to work.....	[ ]	[ ]	[ ]
18. reduced child care fees.....	[ ]	[ ]	[ ]
19. service awards or bonuses.....	[ ]	[ ]	[ ]
20. Paid meals.....	[ ]	[ ]	[ ]

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\*\*SECTION C: INDIVIDUAL STAFF CHARACTERISTICS

INTERVIEWER: NOTE THAT THIS WHOLE SECTION REPRESENTS CRITICAL INFORMATION.

THIS SECTION ASKS FOR SPECIFIC INFORMATION ABOUT EACH PAID STAFF MEMBER WORKING DIRECTLY WITH CHILDREN, INCLUDING THE DIRECTOR AND/OR ANY TEACHER DIRECTORS. USE THE SAME FOUR OR FIVE CATEGORIES OF STAFF AS USED IN SECTION B. IT WILL BE IMPORTANT TO CONSULT THE CENTER'S PERSONNEL RECORDS. IF THERE ARE NONE, ASK THE DIRECTOR TO RELY ON HER/HIS BEST IMPRESSIONS, BUT TRY TO GET THE MOST ACCURATE INFORMATION POSSIBLE. ALL OF THIS INFORMATION WILL, OF COURSE, BE KEPT CONFIDENTIAL.

USE THE TABLE IN THIS SECTION TO LIST THE STAFF MEMBERS BY ROOM. IN THE INITIALS COLUMN FURTHEST TO THE LEFT, IDENTIFY EACH PERSON BY THE INITIALS OF THEIR FIRST AND LAST NAME. IN COLUMN (1) IDENTIFY THE ROOM BY AGE OF CHILDREN. ANSWER QUESTIONS C2 THROUGH C12 FOR EACH STAFF PERSON BY CIRCLING OR WRITING THE CORRECT NUMBER IN THE APPROPRIATE COLUMN. IT MIGHT BE BEST TO FILL OUT THE TABLES SIDE-BY-SIDE WITH THE DIRECTOR. MAKE SURE YOU INCLUDE THE DIRECTOR AND ANY OTHER ASSISTANT DIRECTORS WHO WORK WITH CHILDREN.

IF THERE ARE A LARGE NUMBER OF INTERNS, WORK STUDY STUDENTS, TRAINEES, OR SOME OTHER GROUP OF STAFF WITH SIMILAR CHARACTERISTICS WHO ARE WORKING FOR PAY, DO NOT COLLECT SEPARATE DATA ON EACH PERSON. INSTEAD, AS THE LAST ITEM ON THE TABLE, RECORD INFORMATION ON A TYPICAL PERSON IN THE GROUP. IN COLUMN 10 WRITE THE TOTAL # HOURS WORKED BY THE WHOLE GROUP FOR AN AVERAGE WEEK. IN COLUMN 11 OR 12, WRITE IN THEIR AVERAGE HOURLY PAY. INCLUDE ONLY THE WAGE OR SALARY PAID BY THE CENTER.

C1. Age of Children. Circle each age which applies.

1. < 1 years old
2. 2 years old
3. 3 years old
4. 4 years old
5. 5 years old
6. 6 years old or more

C2. Job Titles/Positions. Circle the number describing the person's title:

1. Teacher
2. Assistant Teacher/Aide
3. Teacher-Director
4. Administrative Director
5. Educational Coordinator
6. Specialist employee (e.g., nurse)

C3. Age. Write in the person's age.

C4. Gender. Circle the correct number.

1. female
2. male

C5. Racial or Ethnic Origin. Circle the correct number.

1. White, non Hispanic
2. White, Hispanic/Latino
3. African-American/Black, non Hispanic

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4. African-American/Black, Hispanic/Latino
5. Asian/Pacific Islander
6. Native American
7. Other

- C6.** Number of Years of School Completed. Write the total number of formal years of school completed, e.g., high school graduate = 12; AA degree = 14; AB/BS = 16; MA = 18; PhD = 20. By formal years of school we mean elementary, high school, and college, not specialized schooling or courses which do not lead to a degree. If the staff member is currently in school, give the number of years completed to the most recent whole year.
- C7.** Specialized Early Childhood Education. Indicate how the staff person received their specialized formal training in child development, child care, early childhood education. (This does not include on-the-job training.) (FOR EACH STAFF PERSON CIRCLE ALL THAT APPLY.)
1. no training
  2. in-service workshops at this center
  3. workshops in the community or at professional meetings
  4. courses in high school or vocational school
  5. CDA training
  6. courses in a community college or a four year college
  7. AA in early childhood education or child development
  8. R. N.
  9. BA/BS in ECE, child development, nursing, education, etc.
  10. graduate level course(s)
  11. graduate degree in ECE, child development, etc.
- C8.** Experience at This Center. Write the total number of months of experience each person has in this center's program.
- C9.** Prior Experience in ECE. Write the total number of years experience the staff person has had in child care or some other child-related work prior to joining your staff that is directly relevant to his/her current position. By experience we mean either paid or supervised volunteer work in a group setting, or experience that your state licensing agency considers applicable for purposes of meeting state regulations.
- C10.** Hours Worked Per Week. Enter the normal number of hours the individual is scheduled and paid to work each week. For salaried staff, include the average number of hours worked/week.
- C11, C12.** Wage or Salary. Enter the wage or salary in columns 11 or 12. If the staff person earns an hourly wage enter the hourly wage in column 11. If the staff person earns an annual salary (this is usually the case for administrators or managers, possibly teachers), enter the annual salary in column 12. For director-owners with a scheduled salary, include this salary even if it was not all taken.

**APPENDIX B1.**

**STAFF INFORMATION**

Initials	(C1) Children's Ages	(C2) Job Title	(C3) Age	(C4) Gender 1=fem 2=male	(C5) Race	(C6) Years of school	(C7) Specialized ECCE edu- cation
1	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
2	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
3	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
4	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
5	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
6	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
7	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
8	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
9	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
10	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
11	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
12	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
13	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
14	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
15	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
16	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11

**APPENDIX B1.**

STAFF INFORMATION (continued)

Initials	(C8) Months at center	(C9) Prior Experience	(C10) Hours worked per week	(C11) Wage per hour	(C12) Salary per year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

**APPENDIX B1.**  
STAFF INFORMATION

Initi als	(C1) Children's Ages	(C2) Job Title	(C3) Age	(C4) Gender	(C5) Race	(C6) Years of school	(C7) Specialized ECCE ed.
18	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
19	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
20	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
21	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
22	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
23	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
24	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
25	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
26	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
27	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
28	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
29	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
30	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
31	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
32	1 2 3 4 5	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11
33	1 2 3 4 5 6	1 2 3 4 5 6		1 2	1 2 3 4 5 6		1 2 3 4 5 6 7 8 9 10 11



**APPENDIX B1.**

STAFF INFORMATION (continued)

Initials	(C8) Months at center	(C9) Prior Experience	(C10) Hours worked per week	(C11) Wage per hr	(C12) Salary per year
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

APPENDIX B1.

SECTION D: EXPENSES FOR THE LATEST FISCAL YEAR

Now I want to collect information about the center's expenses for your most recent full FISCAL YEAR. We need to know how much you spent on each major category of expenses in order to calculate your total costs. If you have records of last fiscal year's expenses we can get this information from these reports. This information would be on any kind of annual report summarizing costs such as a cash flow statement, audit, profit and loss statement, purchase or expenditure record, operating cost record, or your current annual budget if it shows expenses for the last fiscal year.

This section also includes questions about expenses covered through in-kind donations. Do you have all the records we need to start?

What is the beginning and ending date of the center's last fiscal year?

Month \_\_\_\_\_, Year \_\_\_\_\_.

***(IF THE CENTER HAS JUST CHANGED ITS FISCAL YEAR SO THAT THE LAST FISCAL YEAR REPORT IS FOR LESS THAN A YEAR, YOU MAY STILL USE THIS INFORMATION IF IT IS FOR 6 MONTHS OR MORE. OTHERWISE, TRY TO COLLECT DATA FOR THE LAST CALENDAR year. If this problem occurs, it will be necessary to identify on the cover sheet this abnormality under the check list of critical data.***

***OUR OBJECTIVE IN THIS SECTION IS TO ESTIMATE ANNUAL TOTAL COST AND EXPENSES FOR EACH MAJOR COST CATEGORY FOR THE LAST FISCAL YEAR OF CENTER OPERATIONS. IF THE CENTER HAS THE ANNUAL DATA WE NEED, WRITE THE DATA IN THE APPROPRIATE PLACES ON THIS FORM. FOR CENTERS WHICH DO NOT HAVE ANNUAL FIGURES FOR THEIR LATEST FISCAL YEAR, WE WILL HAVE TO COLLECT MONTHLY DATA, OR HELP THE DIRECTOR ESTIMATE MONTHLY EXPENSES IN EACH CATEGORY. THEREFORE, WE HAVE SUPPLIED WORKSHEETS ON WHICH TO RECORD DATA AND MAKE THE NECESSARY ESTIMATES.***

***FOR CENTERS WHICH ARE PART OF A SYSTEM OF CENTERS, OR ARE PART OF A LARGER ORGANIZATION, COMPLETE FINANCIAL RECORDS MAY NOT BE AVAILABLE AT THE CENTER. THIS MAY BE TRUE FOR CENTERS WHICH ARE PART OF SCHOOL DISTRICTS, UNIVERSITIES, CHAINS, CHURCHES. SOME RECORDS, FOR INSTANCE OF FACILITIES OR OVERHEAD, MAY ONLY BE AVAILABLE AT THE CENTRAL OFFICE. IF THIS CENTER IS SUCH A CASE, AND THE DIRECTOR IS NOT ABLE TO ANSWER ALL YOUR QUESTIONS, ASK HER/HIM FOR THE PERSON OR OFFICE TO CONTACT AND THE TELEPHONE NUMBER TO GET THE REMAINING DATA. WRITE THE NAME AND TELEPHONE NUMBER IN THE SPACE PROVIDED ON THE COVER PAGE. ALSO, NOTE, AS YOU GO THROUGH THIS SECTION, THE DATA YOU WILL HAVE TO OBTAIN FROM THE CENTRAL OFFICE AND IDENTIFY THIS IN THE CHECK LIST AT THE FRONT OF THIS QUESTIONNAIRE.***

**APPENDIX B1.**

**PERSONNEL**

**\*\*D1. WAGES AND SALARIES.** In the *last fiscal year*, what was the total expenditure on wages and salaries for the year, for all staff, including office and kitchen staff, but excluding the employer's share of nonwage benefits (which are included in D3 below), and excluding any people you used as subcontractors. We want to know total wages and salaries for all staff before deduction of taxes. Please include all staff who work with children, administrative staff, and any other categories of employees.

**\*\* TOTAL YEAR'S WAGES.....** \_\_\_\_\_

*(INTERVIEWER: IF THE DIRECTOR CANNOT GIVE YOU THIS ANNUAL TOTAL, USE WORKSHEET **D1** ON PAGES **WKS2** AND **WKS3** TO RECORD THE INFORMATION NECESSARY TO CALCULATE THIS TOTAL.)*

**D2.** Do you have a breakdown of total annual wages by types of staff? For instance: *(READ OFF THE LIST BELOW AND COLLECT ANNUAL FIGURES IF THEY ARE AVAILABLE.)*

- Teachers \_\_\_\_\_
- Assistant Teachers/Aides \_\_\_\_\_
- Teacher Directors \_\_\_\_\_
- Floater and Substitutes (if not contract labor) \_\_\_\_\_
- Specialized Staff Working with Children \_\_\_\_\_
- Administrative Directors \_\_\_\_\_
- Other Administrative Staff \_\_\_\_\_
- Food Preparation Staff \_\_\_\_\_
- Other Noncontract Employees \_\_\_\_\_

**\*\*D3. NONWAGE BENEFITS** What was the center's total expenditure on nonwage employee benefits for the year, for all staff, including office and kitchen staff? Include in this answer only the employer's contribution. You should have included the employees' contributions in the answer to D1. You may have these listed as employee benefits and payroll taxes which is fine. This category includes the types of expenses listed below:

1. FICA or equivalent (only the employer's matching amount)
2. Unemployment insurance (total federal and state insurance costs)
3. Worker's Compensation
4. Disability Insurance
5. Health/Dental/Vision Insurance
6. Life Insurance for Staff

**\*\* TOTAL YEAR'S NONWAGE BENEFITS.....** \_\_\_\_\_

*(INTERVIEWER, IF THE YEARLY TOTAL IS NOT AVAILABLE, USE WORKSHEET **D3** ON PAGE **WKS4** TO COLLECT ANNUAL OR MONTHLY DATA ON EACH SPECIFIC ITEM. CALCULATE THE YEARLY TOTAL AFTER THE INTERVIEW AND RECORD ABOVE.)*

**APPENDIX B1.**

**\*\*D4. STAFF EDUCATION/TRAINING COSTS** What was the total expenditure for the year for all teaching staff for their education or training? Include the following items:

1. Fees for workshops or non college courses  
Conferences
2. In-service on site
3. Off site fees at college or university
4. State professional or public training
5. Travel allowances (for training only).

*(TRY TO GET THE DIRECTOR TO ESTIMATE TRAINING TRAVEL EXPENSES. IF YOU SUCCEED, MAKE SURE THEY ARE NOT DOUBLE COUNTED IN TRAVEL EXPENSES UNDER OPERATING EXPENSES IN D16 BELOW).*

**\*\* TOTAL YEAR'S STAFF EDUCATION/TRAINING COSTS.....**\_\_\_\_\_

*(INTERVIEWER: IF THE YEARLY TOTAL COSTS FOR EDUCATION COSTS ARE NOT AVAILABLE, USE WORKSHEET D4 ON PAGE WKS5 TO COLLECT EITHER THE ANNUAL SUBCATEGORIES OR MONTHLY DATA ON EACH ITEM. CALCULATE THE YEARLY TOTAL AFTER THE INTERVIEW AND RECORD ABOVE.)*

**\*\*D5.** If you have staff members whose children are enrolled in the center, please estimate the loss in fee revenue from staff discounts.

**\*\*LOST FEES FROM STAFF DISCOUNTS FOR THEIR CHILDREN.....**\_\_\_\_\_

**\*\*D6. SUB-CONTRACTORS.** Next, I have some questions about people who work for you on a more irregular basis as sub-contractors. These are the people for whom you do not pay benefits and who operate more independently. Some centers will not have any people who fit in this category. What was your total expenditure on contract workers for the year? You may have contracted out work in the following areas: accounting, legal services, clerical support, substitutes.

**\*\* TOTAL SUB-CONTRACTOR COSTS.....**\$\_\_\_\_\_

*(INTERVIEWERS: IF SUBCONTRACTORS WERE USED, BUT THE ANNUAL TOTAL IS NOT AVAILABLE, USE WORKSHEET D6 ON PAGE WKS6 TO RECORD THE AVAILABLE DATA TO CALCULATE THE TOTAL FOR THE YEAR. DO NOT RECORD COST OF FOOD PREPARATION HERE. IT IS TO BE RECORDED IN D13 BELOW.)*

**APPENDIX B1.  
FACILITIES**

The next questions deal with your annual costs for space and the facility the center occupies. We are interested in the parts you pay cash for as well as any in-kind donations related to rent, utilities, maintenance, etc.

**(INTERVIEWER: RECORD ONLY THE ANNUAL EXPENSES BELOW. IF DATA ARE ONLY AVAILABLE ON A MONTHLY BASIS, THEN USE WORKSHEET D7 ON PAGE WKS7 TO RECORD MONTHLY DATA AND TO CALCULATE THE YEARLY TOTAL. IF THE CENTER IS PART OF A LARGER SYSTEM, OCCUPANCY COSTS MAY NOT BE INCLUDED IN THE CENTER RECORDS, BUT WILL HAVE TO BE COLLECTED FROM THE CENTRAL OFFICE.)**

**\*\*D7. BUILDING CASH COSTS.** What were your total annual facilities costs, including the following. **(INTERVIEWER: IF THE SUBCATEGORIES LISTED BELOW ARE AVAILABLE, RECORD THEM IN THE SPACE PROVIDED AS WELL AS THE TOTAL.)**

1. Rent or Mortgage \_\_\_\_\_
2. Utilities (gas & electric, water, trash removal) \_\_\_\_\_
3. Repair and maintenance ( such as snow removal, lawn service, janitorial service, etc.) \_\_\_\_\_
4. Other \_\_\_\_\_

**\*\* TOTAL YEAR'S OCCUPANCY CASH COSTS.....Total \$ \_\_\_\_\_**

**\*\*D8. OCCUPANCY DONATIONS.** Do you use donated space or do you receive any kind of financial help on rent which reduces facility costs below what they would be if you had to pay the market rate?

YES [ 1 ] NO [ 0 ]

**\*\*D9. (IF THE ANSWER TO D8 IS YES)** Which of the following is true?

1. All our space is donated.....YES [ 1 ] NO [ 0 ]
2. Part of our space is donated.....YES [ 1 ] NO [ 0 ]
3. We receive a discount on the rent of: square foot/year \$ \_\_\_\_\_

**D10. (IF THE SPACE IS DONATED)** Do you know the annual rental value per square feet of the space? **(IF THE INTERVIEWEE DOES NOT KNOW, DON'T ASK FOR A GUESS. WE WILL GET AN INDEPENDENT ESTIMATE.)**

# Square Feet Donated \_\_\_\_\_

Estimated Rent per square foot \_\_\_\_\_

**\*\*D11.** If utilities are donated, please estimate the annual value of donated utilities. **(WRITE 0 IF THERE IS NO DONATION.)**

Value \_\_\_\_\_

**APPENDIX B1.**

**\*\*D12.** If any services are donated, estimate the total annual value. For instance: janitorial, lawn care, snow removal, repairs. *(INTERVIEWER: IF YOU HAVE TO HELP THE DIRECTOR MAKE THIS ESTIMATE, USE WORKSHEET D12 ON PAGE WKS8.*

**\*\* TOTAL ANNUAL VALUE OF DONATED SERVICES.....**\_\_\_\_\_

**FOOD SERVICE**

This section is about costs for serving meals and snacks to the children. *(INTERVIEWER: OTHER FOOD COSTS INCLUDING THE COST OF FOOD FOR EVENTS LIKE FUND RAISING CARNIVALS AND BOARD MEETINGS SHOULD BE CALCULATED AND INCLUDED UNDER OPERATING COSTS IN D16.)*

**\*\*D13.** Please give me the cost of food services, excluding personnel costs (which are included in D2 above) for the last fiscal year.

*(INTERVIEWER: CENTERS WILL EITHER HAVE FULL FOOD SERVICE PREPARATION ON SITE, OR THEY WILL HIRE A CATERING SERVICE. IF TOTAL ANNUAL COST IS NOT AVAILABLE, USE WORKSHEETS D13A ON PAGE WKS9 TO RECORD MONTHLY DATA AND CALCULATE ANNUAL COST.)*

**\*\* TOTAL FOOD SERVICE COSTS (excluding cook's wages).....**\_\_\_\_\_

**\*\*D14. VALUE OF DONATED FOOD.** Was any food donated to the center during the last fiscal year? If so, what was the total value of donated food for the year?..... \_\_\_\_\_

*(INTERVIEWER: IF NECESSARY, USE WORKSHEET D13B ON WKS10 TO COLLECT MONTHLY DATA ON FOOD DONATIONS.)*

**\*\*D15. INSURANCE.** What was your total annual cost of insurance last fiscal year? Include all forms of insurance: for the facilities which might include liability, fire, theft, flood, earthquake; vehicle; accident for children, staff or others; child abuse, etc. Do not include health insurance or any insurance programs which are part of employee benefits.

**\*\* TOTAL ANNUAL INSURANCE COSTS.....**\_\_\_\_\_

**APPENDIX B1.**

**OTHER OPERATING COSTS**

Finally, we want to collect data on other operating costs such as the cost of supplies, materials and equipment. For our purposes we will use the following definitions:

Supplies are consumables that are used up right away.

Materials are replaced within a year.

Equipment is something that is repaired, lasts more than 1 year and costs over \$100.00.

**INTERVIEWER: IN THIS QUESTION WE WANT TO COLLECT THE BALANCE OF COST ITEMS. THE LIST BELOW IS A LIST OF TYPICAL OPERATING COSTS, BUT EACH CENTER KEEPS ITS RECORDS SOMEWHAT DIFFERENTLY. READ THE LIST TO THE DIRECTOR TO INDICATE THE COSTS WE STILL NEED TO COLLECT. USE WORKSHEET D16A TO COLLECT MONTHLY DATA IF THAT IS ALL THAT IS AVAILABLE. MAKE ADDITIONS TO THE LIST BELOW IF NECESSARY. ADD UP THE TOTAL AND RECORD BELOW.**

**AS PART OF OPERATING COSTS WE WANT TO ESTIMATE THE COST OF EQUIPMENT USED DURING THE YEAR. THE BEST ESTIMATE IS THE TOTAL DEPRECIATION COSTS CHARGED OFF FOR THE FISCAL YEAR. IF THE CENTER CHARGES DEPRECIATION ON EQUIPMENT, WRITE THE AMOUNT IN #6 BELOW. IF THE CENTER DOES NOT CHARGE DEPRECIATION, OR IF IT PURCHASED SMALL PIECES OF EQUIPMENT WHICH IT DOES NOT DEPRECIATE, USE WORKSHEET D16B TO ESTIMATE THE TOTAL VALUE OF THIS EQUIPMENT PURCHASED DURING THE FISCAL YEAR. RECORD THE TOTAL IN #5 BELOW.**

**DEPRECIATION IS A DOLLAR AMOUNT REPRESENTING A PERCENTAGE OF THE ORIGINAL PURCHASE PRICE WHICH THE CENTER COUNTS AS THE COST OF USING THE PIECE OF EQUIPMENT FOR A YEAR. FOR INSTANCE, IF THE CENTER BOUGHT A COMPUTER FOR \$2500 WHICH WILL LAST 5 YEARS, IT SHOULD DEPRECIATE 1/5 OF THE \$2500 OR \$500 PER YEAR FOR THE FIRST FIVE YEARS. THIS \$500 IS PART OF THE COST OF PRODUCTION, REPRESENTING WHAT IT COSTS TO USE THE COMPUTER IN THE BUSINESS.**

**\*\*D16. Operating expenses includes the following kinds of items.  
(READ OF THE LIST AND RECORD AMOUNTS IF SOME OR ALL ARE ITEMIZED, LIST AND RECORD OTHER ITEMS AND CALCULATE THE TOTAL.**

- 1. Office Supplies \_\_\_\_\_
- 2. Children's Program Supplies \_\_\_\_\_
- 3. Maintenance Supplies \_\_\_\_\_
- 4. Equipment Rental and Maintenance \_\_\_\_\_
- 5. Non depreciated equipment \_\_\_\_\_
- 6. Depreciation on equipment \_\_\_\_\_
- 7. Transportation and Travel \_\_\_\_\_
- 8. Telephone \_\_\_\_\_
- 9. Postage \_\_\_\_\_
- 10. Marketing, Advertising, Public Relations \_\_\_\_\_
- 11. Photocopying, Printing, Publications \_\_\_\_\_
- 12. Licensing and fees \_\_\_\_\_
- 13. Dues and Subscriptions \_\_\_\_\_
- 14. Interest Payments and Bank Service Charges \_\_\_\_\_
- 15. Miscellaneous \_\_\_\_\_

**\*\*TOTAL ANNUAL OTHER OPERATING COSTS..... \_\_\_\_\_**

**APPENDIX B1.**

**D17. DONATED EQUIPMENT** In the last fiscal year did the center receive any donated equipment? If you did receive such donations, please give me a list of the donated items. For each item, I'd like to know it's condition and it's replacement value.

*(INTERVIEWER: USE WORKSHEET D17 ON PAGE WKS12 TO COLLECT THESE DATA. ASK THE DIRECTOR TO SEE THE ITEMS TO MAKE YOUR OWN JUDGEMENT ABOUT THE CONDITION OF THE ITEM, OR ASK THE DIRECTOR TO EVALUATE IT USING THE PROCEDURE DESCRIBED IN THE WORKSHEET. AFTER THE INTERVIEW USE WORKSHEET D17 TO ESTIMATE THE MARKET VALUE OF DONATED EQUIPMENT. ENTER THE TOTAL BELOW. NOTE: WE NEED THE BEST ESTIMATE OF DONATIONS WE CAN GET. DO THE BEST YOU CAN, BUT DO NOT END THE INTERVIEW BECAUSE YOU THINK THE ESTIMATE IS QUESTIONABLE. JUST KEEP TRACK OF YOUR THOUGHTS BY RECORDING IN THE CHECKLIST AT THE BEGINNING OF THE INTERVIEW QUESTIONNAIRE.)*

**\*\* TOTAL VALUE OF DONATED EQUIPMENT.....**\_\_\_\_\_

**\*\*D18. DONATED SUPPLIES AND MATERIALS.** In the last fiscal year did your center receive any donated supplies and materials? If so please list each item. For each, give me an estimate of the market value.

*(INTERVIEWER: USE WORKSHEET D18 ON PAGE WKS12 TO COLLECT THESE DATA. ENTER ANNUAL TOTAL BELOW. AGAIN, DO THE BEST YOU CAN IN ESTIMATING THE VALUE OF DONATED MATERIALS.)*

**\*\* TOTAL VALUE OF DONATED SUPPLIES AND MATERIALS.....**\_\_\_\_\_

**\*\*D19. TOTAL ANNUAL OVERHEAD COSTS.**

*INTERVIEWER: THIS QUESTION IS RELEVANT ONLY FOR CENTERS WHICH ARE PART OF A LARGE SYSTEM OF CENTERS, OR ARE PART OF A LARGER SPONSORING AGENCY WHICH PROVIDES SERVICES TO THE CENTER.*

How much are you charged as overhead costs, as a contribution for the costs of operating your larger system of centers?

**\*\* TOTAL ANNUAL OVERHEAD COSTS.....**\_\_\_\_\_



APPENDIX B1.

\*\*SECTION E: REGULAR VOLUNTEERS

**(INTERVIEWERS: NOTE THAT THIS WHOLE SECTION REPRESENTS CRITICAL INFORMATION.)**

This section asks questions about the use of regular volunteers, both parent and nonparent volunteers at your center who work regularly at least 4 hours per month. If you do not use volunteers in any capacity, skip to Section F.

**INTERVIEWER: COMPLETE THE TABLE TO ANSWER THESE QUESTIONS ABOUT EACH REGULAR VOLUNTEER. IN THE LEFT HAND COLUMN ENTER EACH VOLUNTEER'S INITIALS. IF THE CENTER DOES NOT KEEP RECORDS, ASK THE DIRECTOR TO RELY ON HER/HIS MEMORY.**

**NOTE: IF THERE IS SOME GROUP OF VOLUNTEERS WITH COMPARABLE CHARACTERISTICS (SUCH AS A GROUP OF VOLUNTEER STUDENTS) WHO WORK SIMILAR AMOUNTS PER MONTH, RECORD INFORMATION FOR A TYPICAL PERSON IN THE GROUP. IN COLUMN E4 RECORD THE TOTAL NUMBER OF HOURS WORKED BY THE GROUP FOR A TYPICAL MONTH. IN COLUMN E5 RECORD THE HOURLY WAGE.**

- E1.** Parent or Nonparent. Enter the number which describes the volunteer.
1. Parent of a child enrolled in the center.
  2. Nonparent
- E2.** The volunteer's regular occupation. Circle the number describing the person's work status or occupation:
1. housewife or househusband
  2. a student or intern.
  3. manager or professional
  4. technicians, sales and administrative support
  5. services
  6. skilled crafts, repair and production worker
  7. unskilled operator, fabricator, or laborer
  8. farmer, forestry or fishing
  9. retired
  10. don't know
- E3.** Nature of Volunteer work performed. Indicate the MAJOR sort of work each person performs for the center by circling the MOST appropriate number.
1. accounting, legal or other technical administrative work.
  2. special teaching, e.g., music, art, etc.
  3. special professional services, e.g., nursing, social work, medical or psychological examinations
  4. works as a teacher in one of the rooms
  5. works as a teacher aide in one of the rooms
  6. accompanies children on field trips
  7. helps raise funds for the center
  8. serves on the governing board
  9. performs maintenance work such as gardening, cleaning, etc.
  10. secretarial or support work
  11. works with children with special needs
  12. other
- E4.** Average # Hours volunteered per month. Enter the average amount of hours the person volunteers for your center per month.

**APPENDIX B1.**

**E5.** Hourly Wage for Volunteered Services. Write the hourly wage you would have to pay for the services the person has volunteered.

**DESCRIPTION OF VOLUNTEERS**

Initials	(E1) Parent/ Non-parent	(E2) Regular Occupation	(E3) Work at Center	(E4) Hours/ Month	(E5) Hourly Wage
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		

APPENDIX B1.

DESCRIPTION OF VOLUNTEERS CONT'D

Initials	(E1) Parent/ Non-parent	(E2) Regular Occupation	(E3) Work at Center	(E4) Hours/ Month	(E5) Hourly Wage
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		

APPENDIX B1.

DESCRIPTION OF VOLUNTEERS CONT'D

Initials	(E1) Parent/ Non-parent	(E2) Regular Occupation	(E3) Work at Center	(E4) Hours/ Month	(E5) Hourly Wage
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		
	1 2	1 2 3 4 5 6 7 8 9 10	1 2 3 4 5 6 7 8 9 10 11 12		

**APPENDIX B1.**

\*\*SECTION F PRICES OF MATERIALS

In this section we need to collect some information on the prices you pay for several commonly used items in your center. It will be great if you know or have records of the prices you paid the last time you bought each item. If not, maybe there is someone else at the center who would know. Otherwise, give me your best guess.

Please give me the following information about these 12 items which you purchase. What price did you pay the last time you made the purchase. If you do not use the item, just say so.

**F1.** Where Purchased. Which of the following best describes the kind of place where the center buys this item or from whom it is supplied if you do not purchase it yourself? **(RECORD THE NUMBER IN COLUMN F1.)**

1. local retail store
2. local wholesale store
3. regional or national distributor
4. supplied by our sponsoring agency, or purchasing agent.
5. donated
6. don't use

**F2.** Price. What price did you pay for the item?

**F3.** Unit. What is the unit size of this purchase price? By the gallon, case (if case, how many of what size per case), dozen, ream, etc.

Item	(F1) Where purchased	(F2) Price	(F3) Unit or package size	(Please leave blank)
milk	1 2 3 4 5 6			
saltines	1 2 3 4 5 6			
paper towels	1 2 3 4 5 6			
napkins	1 2 3 4 5 6			
water color markers	1 2 3 4 5 6			
9 x 12 construction paper	1 2 3 4 5 6			
table-top interlocking plastic blocks	1 2 3 4 5 6			
gasoline	1 2 3 4 5 6			
dishwashing detergent	1 2 3 4 5 6			
photocopying per page	1 2 3 4 5 6			
copy paper	1 2 3 4 5 6			
disposable diapers	1 2 3 4 5 6			

APPENDIX B1.

SECTION G: FEES AND SOURCES OF INCOME OR REVENUE

This section asks questions about your fees for services, and the extent to which you offer discounts or serve children who get financial aid from state child care programs. We also ask a few questions about the sources of financial support and your fund raising efforts. If you have any published fee schedule, it may help me. **(IF THE DIRECTOR HAS A PUBLISHED FEE SCHEDULE ASK FOR A COPY.)**

First, we are interested in learning about fees paid by your clients - parents, and state or county agencies which help pay for child care for low income children. That is, we are interested in the cost to parents or other consumers.

How do you charge tuition to families: hourly, daily, weekly, monthly? **(CIRCLE THE NUMBER OF EACH RATE USED.)** Which rate is the rate you use most commonly? **(CIRCLE THE CORRECT WHOLE ANSWER IN THE LIST.)**

- 1. Hourly
- 2. 1/2 day
- 3. Daily
- 4. Weekly
- 5. Monthly

**(INTERVIEWER: WE WILL USE MONTHLY FEES TO COMPARE FEES BETWEEN CENTERS. THERE IS A PROBLEM IN PROPERLY REPRESENTING THE CENTER'S FEES USING MONTHLY RATES IF THIS IS NOT THEIR MOST COMMON RATE, AND THIS MOST COMMON RATE CONVERTS INTO A HIGHER OR LOWER MONTHLY RATE THAN THE MONTHLY FEE. FOR INSTANCE, IF THE MONTHLY FEE IS \$400/MONTH, AND THE MOST COMMON FEE CHARGED IS A WEEKLY FEE OF \$100/WEEK, THE MONTHLY EQUIVALENT OF \$100/WEEK = \$100 x 4.3 = \$430, NOT \$400/MONTH.)**

**IF THE MOST COMMONLY CHARGED FEE IS NOT THE MONTHLY FEE, THEN RECORD THE FEE STRUCTURE ON WORKSHEET G1 ON PAGE WKS13. AFTER THE INTERVIEW YOU SHOULD USE THE WORKSHEET TO CONVERT THE FEES TO THE CORRECT MONTHLY RATE AND RECORD THESE FIGURES IN G1 BELOW. IF THE MOST COMMONLY CHARGED FEE IS MONTHLY, THEN RECORD THE STRUCTURE REPORTED BY THE DIRECTOR BELOW FOR EACH AGE GROUP OF CHILDREN FOR WHICH THE CENTER HAS A PROGRAM.**

**G1.** Please give me the full fee (that is, the highest normal monthly fee paid by parents, not including discounts or special fees) for each age group of children the center serves.

- 1. Infants Monthly Fee \$ \_\_\_\_\_
- 2. Toddlers Monthly Fee \$ \_\_\_\_\_
- 3. Older Toddlers Monthly Fee \$ \_\_\_\_\_
- 4. Pre School Monthly Fee \$ \_\_\_\_\_
- 5. School Age Monthly Fee \$ \_\_\_\_\_

**G2.** Approximately what percent of families pay additional fees above the normal rate? **(GET A BALLPARK FIGURE HERE, IF NECESSARY.)**

**APPENDIX B1.**

- 1. Percent of families paying lunch fees % \_\_\_\_\_
- 2. Percent of families paying breakfast fees % \_\_\_\_\_
- 3. Percent of families paying diaper or special infant fees (this should be % of families with infants enrolled) % \_\_\_\_\_
- 4. Percent of families paying special fees for lessons, etc. % \_\_\_\_\_

**G3.** Do you charge higher rates per hour for children enrolled part-time?  
YES [ 1 ] NO [ 0 ]

**G4.** If fees are higher for part-time children, approximately what per cent of your FTE (full time equivalent, not, number of children) do they represent? **(AGAIN, A BALLPARK ESTIMATE IS OKAY HERE. REFER TO DEFINITION OF FTE CHILDREN IN QUESTION A16 ABOVE.)**

% of FTE made up of part-time children \_\_\_\_\_

**G5.** As part of your fee policy, do you provide discounts for certain groups of customers? **(THESE ARE DISCOUNTS TO ATTRACT CERTAIN GROUPS OF CUSTOMERS OR TO PROVIDE A BENEFIT FOR CENTER EMPLOYEES. WRITE 1 TO THE RIGHT OF THE BRACKET FOR ALL THAT APPLY.)**

- 1. Discounts to 2nd, multiple children enrolled from the same family [ ]
- 2. Discounts to employees of certain businesses [ ]
- 3. Discounts to children of your staff [ ]
- 4. Other (DESCRIBE) \_\_\_\_\_ [ ]

**G6.** If you enroll children receiving county or state Department of Social or Human Services subsidies, what is the maximum monthly fee per child allowed by the county or state? **(IF THE STATE PAYS BY A DAILY RATE, MULTIPLY BY 21.7 TO GET THE MONTHLY RATE.)**

Infant Monthly Fee per Child..... \_\_\_\_\_  
Toddler Monthly Fee per Child..... \_\_\_\_\_  
Preschool Monthly Fee per Child..... \_\_\_\_\_  
School Aged Monthly Fee per Child..... \_\_\_\_\_

**G7.** Do you charge fees based on a sliding fee scale (based on family income) for low-income children not subsidized by the county or state?  
YES [1] NO [0]

**G8.** Do you offer some other kind of special help to low-income children?  
YES [1] NO [0]

**(IF THE DIRECTOR ANSWERED "YES" TO G7 OR G8, ASK THE QUESTION BELOW.)**

**APPENDIX B1.**

**G9.** How do you finance these subsidies? **(WRITE 1 IN THE BRACKET TO THE RIGHT OF ALL THAT APPLY.)**

- 1. from center profits or from fee revenue from other children..[ ]
- 2. funds from our sponsoring agency (church, university, corporation, etc.).....[ ]
- 3. outside funding from local foundations, businesses, etc.....[ ]

**\*\*G10.** How many FTE children are there in your entire program who have tuition paid fully or in part by a government or other agency. We are interested in the total number of FTE slots taken up in your center by children served by agencies such as the State or County Department of Social or Human Services, Head Start, a Public Schools based program, United Way, your sponsoring agency, etc. Do not include children whose parents receive a regular discount.

**\*\* TOTAL NUMBER FTE SUBSIDIZED CHILDREN FROM ALL SOURCES** \_\_\_\_\_  
(except regular discounts on fees)

**G11.** Identify any of the following activities you use routinely to help finance the center? **(WRITE 1 IN THE BRACKETS THAT APPLY.)**

- 1. Membership campaign.....[ ]
- 2. Center Board sponsored fund raising events.....[ ]
- 3. Parent sponsored fund raising events.....[ ]
- 4. Grant requests from local philanthropic groups.....[ ]
- 5. Small events like bake sales, garage sales, etc.....[ ]
- 6. Outreach to local community groups and businesses.....[ ]
- 7. Grant requests to local, state, federal Governmental agencies.....[ ]
- 8. Parent volunteering..... [ ]
- 9. Participation in local United Way or Community Fund Drive.....[ ]
- 10. Private donations.....[ ]

**G12.** Please estimate the total number of hours devoted, on average, annually by you and your staff to fund raising activities. **(RECORD HOURS FOR EACH TYPE OF STAFF TO HELP GET A BETTER ESTIMATE OF THE TOTAL.)**

# Hours per Year

The director..... \_\_\_\_\_  
Other administrative..... \_\_\_\_\_  
Teaching staff..... \_\_\_\_\_

**TOTAL # HOURS PER YEAR DEVOTED TO FUND RAISING..... \_\_\_\_\_**



**APPENDIX B1.**

**G13.** When did you last increase your fees?      Month \_\_\_\_\_ Year \_\_\_\_\_

**G14.**      The last time you raised your fees, what was the average percentage increase?

Percent increase in fees \_\_\_\_\_

**G15.**      Do you plan to increase your fees in the next six months?

YES [ 1 ]      NO [ 0 ]

**APPENDIX B1.**

SECTION H: TOTAL ANNUAL INCOME AND REVENUE

In this section I will ask for the information necessary to understand the total income and revenue the center received in its last fiscal year.

**H1.** In the last fiscal year, how much cash did you earn or take in from the following sources?

REVENUE SOURCES	AMOUNT OF INCOME
1. Program service fees paid by parents.....	_____
2. Program service fees paid by the State or County Department of Social or Human Service.....	_____
<b>**3.</b> U.S.D.A. Child Care Food Program.....	_____
4. Subsidies or contributions from local community groups such as the United Way, Kiwanis, etc.....	_____
5. Cash contributions from your corporate, church university, school sponsor, or membership.....	_____
6. Municipal, State, or Federal Government contributions other than shown in (2) above .....	_____
7. Special events and fund raising efforts.....	_____
8. Cash contributions from parents' employers.....	_____
9. Private donations.....	_____
10. Investment income.....	_____
11. Other (2) _____ .....	_____
12. Other (3) _____ .....	_____
<b>TOTAL</b> .....	_____

**H2. (FOR PROPRIETORS ONLY)** How do you receive personal income from this business **(WRITE 1 IN ALL THAT APPLY)**

- 1. By taking a salary [ ]
- 2. By taking a draw from the business [ ]
- 3. By getting a rate of return on the business [ ]
- 4. By receiving rent for the facilities [ ]
- 5. Other [ ]

APPENDIX B1.

SECTION I: PHYSICAL SPACE

This is the final section of the interview. I have a couple questions about the physical square footage of the center. If you do not know these measurements, with your permission, I would like to be able to take a few minutes to make the measurements,

- \*\*I1. On which floors is the center located?  
If the center occupies a **basement**, write **0**.  
If the center occupies the **1st floor**, write **1**.  
If the center occupies **1st and 2nd floors** write **12**.  
If the center occupies a **basement and the 1st floor** write **01**  
\_\_\_\_\_
- \*\*I2. What is the total inside square footage occupied by the center?  
(Including the kitchen, mechanical equipment room, reception area, administration space, etc.) **(NEEDS TO BE MEASURED IF NECESSARY.)**  
\_\_\_\_\_
- \*\*I3. What is the total square footage of rooms used by children?  
(Includes areas used exclusively for child care activities. Does not include areas for built-in furniture, infant cribs, store closets and toilet facilities.) **(NEEDS TO BE MEASURED IF NECESSARY.)**  
\_\_\_\_\_
- \*\*I4. What percentage of the child activity space is a basement space?  
(e.g. write 20 for 20 percent).  
\_\_\_\_\_
- \*\*I5. What is the total square footage of outdoor play areas used by children? **(NEEDS TO BE MEASURED IF NECESSARY.)**  
\_\_\_\_\_

**INTERVIEWER: THE REMAINING QUESTIONS IN THIS SECTION ARE QUESTIONS FOR YOU TO ANSWER FROM YOUR OWN OBSERVATIONS OF THE CENTER. IF YOU HAVE TO MAKE MEASUREMENTS OF THE CENTER YOU CAN WATCH FOR THESE ITEMS. YOU SHOULD ASK THE DIRECTOR IF YOU CAN LOOK AROUND THE FACILITY TO CHECK ON A FEW QUESTIONS ABOUT FACILITIES. IF NECESSARY YOU CAN SUMMARIZE WHAT YOU WILL BE LOOKING FOR.**

- I6. What is the total square footage of the weather-proof section of the outdoor play area? (This is the area protected from sun and rain).  
\_\_\_\_\_
- I7. Are the wall treatments of the child activity rooms and toilet facilities soil resistant and easily cleaned (such as ceramic, vinyl or formica wall coverings)?  
YES [1] NO [0]
- I8. Does every room (other than the bathrooms) normally occupied by children have at least one outside window or door for emergency rescue or venting?  
YES [1] NO [0]

**APPENDIX B1.**

- I9.** Do the child activity areas use a mixture of natural and fluorescent or incandescent lighting? YES [1] NO [0]
- I10.** Are the electrical receptacles in child activity spaces child safe - either at least 4 ft 6 inches above the finish floor or capped? YES [1] NO [0]
- I11.** Do the rooms have automatic fire and smoke alarms? YES [1] NO [0]
- I12.** Do the mechanical equipment rooms open directly to the exterior for access by maintenance personnel with no access into any interior or exterior child activity spaces? YES [1] NO [0]
- I13.** Do diaper changing areas, toilet facilities and kitchen have proper ventilation? YES [1] NO [0]
- I14.** Is the temperature in indoor child activity areas around 68° F. (winter) and 78° F. (summer)? YES [1] NO [0]
- I15.** Which one of the below best describes the entrance and the reception area o
1. Freshly painted, very organized, and as spotless and shiny as a doctor's office.
  2. Freshly painted, clean, but not extremely shiny or organized.
  3. Cluttered, but not dirty.
  4. Messy and dirty.
- I16.** Do you notice any undesirable odors (possibly from the kitchen or diaper change area)? YES [1] NO [0]
- I17.** On a scale from 1 (poor) to 5 (very good) how do you rate the teachers' appearance (grooming) and presentation? [ ]
- I18.** On a scale from 1 (poor) to 5 (very good) how do you rate the directors' articulateness?

APPENDIX B1.

[ ]

I19. Do you see amenities pertaining to parents (such as a library or free coffee and cookies)? YES [1] NO [0]

J. FOR INTERVIEWER'S USE ONLY, AFTER COMPLETION OF THE INTERVIEW

J1. ASSESSMENT OF THE QUALITY OF FINANCIAL DATA COLLECTED. Please evaluate the quality of the cost and income data you have just collected. Which of the following assessments best describes the quality?

- 1. Very good. The center maintains complete records and most data was collected from these records.....[ ]
2. Reasonably good. For instance, year-end cost summaries were not available, but I collected monthly data from well maintained records and I am reasonably confident about estimates we had to construct from recollection.....[ ]
3. Poor. The center does not have complete records for the whole fiscal year. In many cases we had to make year end estimates from incomplete monthly estimates and recollection, about which I am not very confident.....[ ]

J2. If you answered (3) to the above questions, check the subcategories of data which are most problematic. If all were, check them all.

- 1. Wages and hours of staff.....[ ]
2. Personnel costs.....[ ]
3. Occupancy costs.....[ ]
4. Food Service costs.....[ ]
5. Operating Costs.....[ ]
6. In-kind Donations.....[ ]
7. Income data.....[ ]
8. Other (Please Specify) \_\_\_\_\_

FRANK PORTER GRAHAM CHILD DEVELOPMENT CENTER  
UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL  
PHDCN CHILD CARE COST STUDY  
INSTRUCTIONS TO DATA COLLECTORS

I. GENERAL INFORMATION

*In this interview instrument, instructions to the data collector are in bold italicized print.*

*Prior to the start of the interview, make sure the director has a version of the questionnaire so that she can follow along with you.*

*It is important that you make a serious effort to get an answer to each of the interview questions. In many instances, this will require that you work closely with the director to find the information desired and ask probing questions to stimulate the director's memory.*

*You will note gray shading for the answer choices of many of the questions in the interview instrument. Those questions reflect critical information that we need to collect. Please make an extra effort to get answers to those questions.*

*At the end of the interview visit, please complete the Table of Missing or Incomplete Data.*

II. COMMUNICATING WITH THE DIRECTOR

*Review the information below with the director before you start the interview.*

Study Background

The purpose of this study is to obtain information about the actual costs of child care services in both NAEYC accredited and non-accredited programs across Chicago. We will spend approximately two to four hours in each program, as required to complete the survey.

Appendix B2.

Confidentiality

We will maintain strict confidentiality in handling all data. Programs are referred to only by their code numbers, assuring that there is no way to identify any particular program. In study reports, information will be summarized so that no program or person can be identified individually.

Appendix B2.

### Thanks

We greatly appreciate your cooperation in completing the survey. We are very aware how much we may be intruding on your daily routines.

### **III. THE CONTENT OF THE INTERVIEW**

***Review the information below with the director before you start the interview.***

This interview will be divided into 5 sections. Sections I and II consist of a variety of questions about your early childhood program and staff. This information will help us understand how your program is organized and what services you provide children and families. Section III consists of questions regarding your revenue and expenses in operating your program. I will be asking you questions about your actual income and expenditures as well as the value of donated materials and services. Section IV consists of questions about fees parents pay and the reimbursements that you receive from the city and state. Section V concludes with questions about your sources of revenue and annual income.

#### Materials/Records Needed for the Interview

Obviously, in order for me to collect all of this information, you will have to refer to your program records. Before starting the structured part of the interview, I would like to make sure that you have easy access to most of the types of records you will need.

To answer questions about your program and staff in general, you will need to refer to records that show child enrollment as well as numbers of staff, hours worked, and wages paid. I will also need information about the education and training background of all staff members as well as descriptive information such as age, gender, and race.

To answer the questions about your program revenue and expenses, we will need to have access to a variety of financial records. I want to collect information about the center's expenses for the most recently completed fiscal year. In order to calculate your total income and expenses, we need to know how much you spent on each major category of expense. I will also be asking questions about the value of donated services and materials.

Are there any records that you'd like to pull before I start asking questions about your program and staff?

Do you have any questions about the study overall?

### **IV. THE FISCAL YEAR**

***Throughout this instrument we are seeking information on a fiscal year basis. Our primary goal is to collect data from the most recently completed fiscal year. A center may have changed its fiscal year***



Appendix B2.

*recently, so that the last fiscal year report is for less than 12 months. You may still use this information if it is for 6 months or more. Otherwise, try to collect data for the last calendar year. If the fiscal period being reported is less than 12 months, please indicate this as requested in Section C of the instrument.*

*For centers that are part of a system of centers or a larger organization, complete financial records may not be available at the center. This may be true for centers that are part of school districts, universities, chains, and churches. Some records (for instance, those for facilities, transportation, or overhead costs) may be available only at a central office. If this center is such a case, and the director is not able to answer all your questions, ask her/him for the person or office and the telephone number to contact for the remaining data. Write the name and telephone number in the space provided on the cover page. As you go through the instrument, also note the data you will have to obtain from the central office and identify this in the Table of Missing Data.*

**CLOCK TIME/MILITARY TIME**

CLOCK TIME	MILITARY TIME
12 AM	0000
1 AM	0100
2 AM	0200
3 AM	0300
4 AM	0400
5 AM	0500
6 AM	0600
7 AM	0700
8 AM	0800
9 AM	0900
10 AM	1000
11 AM	1100

CLOCK TIME	MILITARY TIME
12 PM	1200
1 PM	1300
2 PM	1400
3 PM	1500
4 PM	1600
5 PM	1700
6 PM	1800
7 PM	1900
8 PM	2000
9 PM	2100
10 PM	2200
11 PM	2300

**Example: 5:30 pm = 1730**

Program Name \_\_\_\_\_

**FULL-TIME EQUIVALENT (FTE) TABLE**

<b>Hours</b>	<b>FTE</b>		<b>Hours</b>	<b>FTE</b>		<b>Hours</b>	<b>FTE</b>
1	0.025		13	0.325		25	0.625
2	0.050		14	0.350		26	0.650
3	0.075		15	0.375		27	0.675
4	0.100		16	0.400		28	0.700
5	0.125		17	0.425		29	0.725
6	0.150		18	0.450		30	0.750
7	0.175		19	0.475		31	0.775
8	0.200		20	0.500		32	0.800
9	0.225		21	0.525		33	0.825
10	0.250		22	0.550		34	0.850
11	0.275		23	0.575		35	0.875
12	0.300		24	0.600		36+	1.000

Program Name \_\_\_\_\_

### FISCAL YEAR BEGINNING AND END DATES

***Prior to beginning Section A, confirm with the director the beginning and ending dates of the most recent fiscal year.***

Prior to beginning Section A of the interview, we need to know the fiscal year dates.

What are the beginning and ending dates of the center's most recent fiscal year completed?

Beginning date      Month \_\_\_\_\_ Year \_\_\_\_\_

Ending date        Month \_\_\_\_\_ Year \_\_\_\_\_

### STATUS OF DATA COLLECTION

***Use the table below to list interview items that you cannot complete during your data collection visit. Please indicate any and all data remaining to be collected and what needs to be done to complete data collection. If there are data that you believe are impossible to collect, please explain why.***

***Column I – State the page and item number for the data you were not able to collect.***

***Column II – Indicate steps that will be taken to complete data collection.***

***Column III – Indicate data that you do not believe can be collected and explain why.***

***Column IV – Check when you have completed collecting the missing data.***

---

### TABLE OF MISSING OR INCOMPLETE DATA

I. Page and Item Numbers	II. Next Steps	III. Cannot be Collected (explain)	IV. Completed
a.			
b.			

Program Name \_\_\_\_\_

I. Page and Item Numbers	II. Next Steps	III. Cannot be Collected (explain)	IV. Completed
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			

Program Name \_\_\_\_\_

### MISCELLANEOUS NOTES

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Program Name \_\_\_\_\_

# McCORMICK TRIBUNE CHILD CARE COST STUDY

## DIRECTOR INTERVIEW

Interviewer's Name \_\_\_\_\_

Director's Name \_\_\_\_\_

Program's Name \_\_\_\_\_

Program's Address \_\_\_\_\_

Program's Phone Number \_\_\_\_\_

Contact Persons for Additional Information:

Name \_\_\_\_\_

Title/Position \_\_\_\_\_

Phone Number \_\_\_\_\_

Name \_\_\_\_\_

Title/Position \_\_\_\_\_

Phone Number \_\_\_\_\_

Program Name \_\_\_\_\_

Beginning Date \_\_\_\_\_

Completion Date \_\_\_\_\_

**FOR OFFICE USE ONLY**

Interviewer ID # \_\_\_\_\_

Program ID # \_\_\_\_\_

NAEYC Accredited                      Yes                      No

CAP Self-Study                          Yes                          No

Is this program part of a multi-site  
operation/agency?                      Yes                      No

**AUSPICE**

For Profit                                  Yes                          No

Nonprofit Church Affiliate              Yes                          No

Nonprofit Independent                  Yes                          No

Nonprofit Public                         Yes                          No



Program Name \_\_\_\_\_

### SECTION A: GENERAL PROGRAM INFORMATION

Many of the questions in this section refer to the most recent fiscal year of the program's operation. That fiscal year should also be the time period for which you will be reporting financial data.

The questions in this section ask about the general structure and history of your program. The first group of questions has to do with how your program is organized and what services you provide for children and families.

#### Program Operation

1. What is the date when this program started to operate?

***Make sure you get the program start date, not the date that the agency opened.***

a. Month

b. Year

2. Which of the following best describes the sources of public funding your program received during the fiscal year reported?

***Please circle a response for each program type listed.***

PROGRAM TYPE			
a.	Head Start	Y	N
b.	Child Care Funds (CDHS/IDHS/Other State Funds)	Y	N
c.	CPS or State Pre-K (off-site)	Y	N

Program Name \_\_\_\_\_

3. Which of the following services did you offer in the fiscal year reported?

**Please circle a response for each service listed.**

SERVICES OFFERED		
a. Full-day (41 hours or more a week)	Y	N
b. Full-time (25 - 40 hours a week)	Y	N
c. Part-week/part-day	Y	N
d. Before/after school care	Y	N

4. Please tell me about your hours of operation in the fiscal year reported.

**Use military clock hours to complete this table. If the program is closed on a particular day leave the row blank.**

DAYS OF THE WEEK	HOURS OF OPERATION	
	(1) OPEN	(2) CLOSE
a. Monday		
b. Tuesday		
c. Wednesday		
d. Thursday		
e. Friday		
f. Saturday		
g. Sunday		

Program Name \_\_\_\_\_

5. During the fiscal year reported, how many months of the year was the program open and serving children?

FY Months Open \_\_\_\_\_

**Program Capacity, Enrollment, and Staffing**

I would like to know the program's maximum capacity, actual child enrollment, and FTE teachers.

6. What was the maximum number of children allowed by law to be present at one time during the fiscal year reported?

MAXIMUM NUMBER \_\_\_\_\_

7. How many groups (or classes) of children were there in this program? (Do not include school-aged groups.)

**Please enter a numerical value or "0".**

½ DAY		FULL DAY
A.M.	P.M.	
a. _____	b. _____	c. _____

8. What was your average or typical (not cumulative) program enrollment at one time during the fiscal year reported? Please provide this information by child age group. I am also interested in knowing how many FTE teachers were assigned to those groups. I realize this may be difficult to figure out. I have a worksheet that should help us get reliable numbers.

**Enter a numerical value or leave the row blank if the program did not serve the age group listed.**

AGE GROUP	(2) FTE CHILDREN	(3) FTE TEACHERS	(4) FTE ASSISTANT TEACHERS/ AIDES
a. Infants (0-14 months)			
b. Toddlers (15-23 months)			
c. Two Year Olds (24-35 months)			
d. Three – Five Year Olds			
e. School-aged children			
f. Total			

Program Name \_\_\_\_\_

**Worksheet A Instructions**

The goal is to identify the age group in each class of children and to count the number of full-time equivalent (FTE) budgeted staff positions and the number of FTE children.

Column 1: Age of Children. In the table below circle the number for the alternative which most nearly describes the age composition of the class. (In the case of mixed age groupings, circle the youngest age group.) **Circle only one number.**

- A. Infants (0-14 months)
- B. Toddlers (15-23 months)
- C. Two Year Olds (24-35 months)
- D. Three – Five Year Olds
- E. School Aged (first grade or older)

Column 2: Number of FTE teachers or group leaders in the room today who are regularly assigned to this room. Count substitutes in the classification of the person they are replacing. Do not double count.

Column 3: Number of FTE assistant teachers/aides in the room today who are regularly assigned to this room. Count substitutes in the classification of the person they are replacing. Do not count floaters.

Column 4: Number of FTE slots for children enrolled.

**Use the table below to calculate the FTE staff and child FTE.**

Hours	FTE		Hours	FTE		Hours	FTE
1	0.025		13	0.325		25	0.625
2	0.050		14	0.350		26	0.650
3	0.075		15	0.375		27	0.675
4	0.100		16	0.400		28	0.700
5	0.125		17	0.425		29	0.725
6	0.150		18	0.450		30	0.750
7	0.175		19	0.475		31	0.775
8	0.200		20	0.500		32	0.800
9	0.225		21	0.525		33	0.825
10	0.250		22	0.550		34	0.850
11	0.275		23	0.575		35	0.875
12	0.300		24	0.600		36+	1.000

Program Name \_\_\_\_\_

<b>WORKSHEET A</b> <b>PAST ENROLLMENT AND STAFFING</b>
---

**ONLY COMPLETE THIS WORKSHEET IF YOU NEED THIS INFORMATION TO ANSWER QUESTION 8 ABOVE.**

ROOM	AGES OF CHILDREN	# CHILDREN	# HRS/WK PER CHILD	FTE CHILDREN	FTE TEACHERS	FTE ASSISTANTS & AIDES
1.	A   B   C   D   E					
2.	A   B   C   D   E					
3.	A   B   C   D   E					
4.	A   B   C   D   E					
5.	A   B   C   D   E					
6.	A   B   C   D   E					
7.	A   B   C   D   E					
8.	A   B   C   D   E					
9.	A   B   C   D   E					
10.	A   B   C   D   E					
Total Sheet						

Program Name \_\_\_\_\_

9. Please tell me how many children in each ethnic group were/are enrolled in your program.

**Enter a numerical value or "0" if there are no children of a particular ethnic group at the program.**

ETHNIC GROUP	# CHILDREN	(1) PERCENTAGE
a. White (non Hispanic)		%
b. Hispanic/Latino		%
c. African-American/Black		%
d. Asian		%
e. Native American		%
f. Mixed Race		%
g. Other (specify)		%
h. Total number of children		100%

Program Name \_\_\_\_\_

## SECTION B: INDIVIDUAL STAFF CHARACTERISTICS

This section asks for specific information about each paid staff member who worked directly with children in your child care program during the fiscal year reported, as well as any program or site director. Only include staff members who worked with infants, toddlers, or preschool children. Please describe only those staff members who worked for 3 months or more.

***Use the table in this section to list each staff member by classroom. In Column 1 identify the classroom by age of children. Complete Columns 2 - 9 for each staff person by circling or writing the correct number in the appropriate column.***

***Columns 10 and 11 ask about hourly wage and annual salary. Please complete either column 10 or column 11. Do not complete both. Leave the other column blank.***

***Leave blank any rows that are not completed. For example if there are only three staff members in a program you would leave rows D through R blank. Do not enter "N/A" for those rows.***

Program Name \_\_\_\_\_

### Instructions for completing description of staff table

**Column 1:** Age of Children. Circle the letter for the choice that best describes the age composition of the class.

- A. Infants
- B. Toddlers
- C. Two Year Olds
- D. Three - Five Year Olds
- E. School-Aged
- F. General work with all ages
- G. No direct work with children

**Column 2:** Job Titles/Positions. Circle the single best choice that describes the person's title.

- 1. Director
- 2. Assistant Director
- 3. Teacher/Director
- 4. Teacher/Assistant Director
- 5. Teacher
- 6. Assistant Teacher/Aide
- 7. Educational Coordinator/Curriculum Specialist
- 8. Specialist (e.g., nurse, PT, developmental specialist)
- 9. Floater
- 10. Substitute
- 11. Intern/Trainee
- 12. Other (specify)

**Column 3:** Age. Write in the person's age in years.

**Column 4:** Gender. Circle the correct number.

- F Female
- M Male



Program Name \_\_\_\_\_

**Column 5:** Racial or Ethnic Origin. Circle the correct number.

1. White (non Hispanic)
2. Hispanic/Latino
3. African-American/Black
4. Asian/Pacific Islander
5. Native American
6. Mixed Race
7. Other (specify)

**Column 6:** Number of Years of School Completed. Write the total number of formal years of school **completed**.

- 12–High school graduate
- 13–One year of college
- 14–Two years of college or AA
- 15–Three years of college
- 16–Four years of college or BA
- 17–Master's coursework
- 18–Master's degree
- 19–Doctoral work
- 20–Doctoral degree (Ph.D.)

**Column 7:** Specialized Early Childhood Education. Indicate how the staff person received specialized formal training in child development, child care, or early childhood education. (Circle ALL that apply.)

1. No training
2. In-service workshops at this program
3. Workshops in the community or at professional meetings
4. Courses in high school or vocational school

Program Name \_\_\_\_\_

5. Courses in a community or four year college
6. Child Development Associate Credential (CDA)
7. Teacher Assistant Certificate
8. Type O4 Certificate
9. AA/AS
10. BA/BS
11. Graduate level course(s)
12. Graduate degree
13. Other (specify)

**Column 8:** Years Experience in ECE. Write the total number **of years and months** of experience each person has in child care.

**Column 9:** Hours Worked Per Week. Enter the normal number of hours the individual is scheduled and paid to work each week. For salaried staff, include the average number of hours worked per week.

**Column 10 & Column 11:** Wage or Salary. Enter the wage or salary in column 10 or column 11. If the staff person earns an hourly wage enter the hourly wage in column 10. If the staff person earns an annual salary, enter the annual salary in column 11.

Program Name \_\_\_\_\_

**1. DESCRIPTION OF STAFF, sheet 1a**

INITIALS	(1) AGE OF CHILDREN			(2) JOB TITLE/POSITION				(3) AGE	(4) GENDER		(5) RACIAL OR ETHNIC ORIGIN			(6) SCHOOLING
A. SITE/ PROGRAM DIRECTOR	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
B	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
C	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
D	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
E	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
F	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
G	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
H	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
I	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			

Program Name \_\_\_\_\_

**DESCRIPTION OF STAFF, sheet 1b**

INITIALS	(7) SPECIALIZED EDUCATION/TRAINING					(8) YRS. EXPERIENCE IN ECE	(9) HOURS WORKED PER WEEK	(10) HOURLY WAGE	(11) ANNUAL SALARY
A. SITE/ PROGRA M DIRECTO R	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
B	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
C	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
D	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
E	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
F	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
G	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
H	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$
I	1 6 11	2 7 12	3 8 13	4 9	5 10			\$	\$

Program Name \_\_\_\_\_

**DESCRIPTION OF STAFF, sheet 2a**

INITIALS	(1) AGE OF CHILDREN			(2) JOB TITLES/POSITIONS				(3) AGE	(4) GENDER		(5) RACIAL OR ETHNIC ORIGIN			(6) SCHOOLING
J	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
K	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
L	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
M	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
N	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
O	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
P	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
Q	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			
R	A	B	C	1	2	3	4		F	M	1	2	3	
	D	E	F	5	6	7	8				4	5	6	
	G			9	10	11	12				7			

Program Name \_\_\_\_\_

**DESCRIPTION OF STAFF, sheet 2b**

INITIALS	(7) SPECIALIZED EDUCATION/TRAINING					(8) EXPERIENCE IN ECE	(9) HOURS WORKED PER WEEK	(10) HOURLY WAGE	(11) ANNUAL SALARY
J	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
K	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
L	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
M	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
N	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
O	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
P	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
Q	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$
R	1 6 11	2 7 12	3 8 13	4	5 10			\$	\$

Program Name \_\_\_\_\_

## REGULARLY SCHEDULED VOLUNTEERS

*This section asks questions about the use of regularly scheduled volunteers who worked at your program **at least 4 hours per month**. Please include individuals who worked with children as well as those who provided other services. Individuals who received payment or services from the program in exchange for their work should not be included in this section. Similarly, do not include parents who visit the program regularly to spend time with their children.*

**Using the information below, complete the Description of Volunteers Table. If the program does not keep records, ask the director to rely on her memory.**

**Leave blank any rows that are not completed. For example if there are only three volunteers in a program you would leave rows D through I blank. Do not enter "N/A" for those rows.**

**Note: For programs that require parent involvement or where there is some group of volunteers with comparable characteristics (such as a group of parents or students) who perform similar work, use the Volunteer Groups Table.**

**Column 1:** Category. Circle the number that describes the volunteer.

1. Family member
2. Non-family member

8. Other (specify)

**Column 2:** Nature of volunteer work performed.

Indicate the MAJOR sort of work each person performs for the program by circling the MOST appropriate number. Circle no more than 2.

1. Works as a teacher
2. Assists teacher (in class, on trips, etc.)
3. Special professional services (e.g., nursing, social work, medical or psychological examinations)
4. Training/workshops
5. Miscellaneous non-classroom assistance
6. Accounting, legal, or other technical administrative work
7. Fundraising/grant writing

Program Name \_\_\_\_\_

**Column 3:** Average Number of Hours Volunteered per Month. Enter the average number of hours the person volunteers for your program per month.

**Column 4:** Hourly Wage for Volunteered Services. Write the hourly wage you would have to pay for the services the person has volunteered. If the volunteer performs more than one kind of work, please calculate an average hourly wage for all work performed.



Program Name \_\_\_\_\_

2. DESCRIPTION OF VOLUNTEERS

INITIAL S	(1) CATEGOR Y		(2) WORK AT PROGRAM				(3) HOURS/ MONTH	(4) HOURLY WAGE
	1	2	1	2	3	4		
a.	1	2	5	6	7	8		\$
b.	1	2	5	6	7	8		\$
c.	1	2	5	6	7	8		\$
d.	1	2	5	6	7	8		\$
e.	1	2	5	6	7	8		\$
f.	1	2	5	6	7	8		\$
g.	1	2	5	6	7	8		\$
h.	1	2	5	6	7	8		\$
i.	1	2	5	6	7	8		\$

Program Name \_\_\_\_\_

**Use the table below to record information about Volunteer Groups. This includes parents who are required to volunteer as well as other groups of volunteers with comparable characteristics who perform similar work.**

**Column 0** – Number. Write the number of volunteers in the group.

**Column 1** – Group Identity. Circle all that apply.

1. Family members of children enrolled in the program
2. Non-family members

**Columns 2** – Follow instructions for volunteer's table.

**Column 3** – Enter the total number of hours volunteered **by the entire group** in a typical month.

**Columns 4** – Follow instructions for volunteer's table.

### 3. VOLUNTEER GROUPS

	(0) NUMBER	(1) GROUP IDENTITY	(2) WORK AT PROGRAM				(3) HOURS/MONTH TOTAL	(4) HOURLY WAGE
a.		1      2	1    2    3    4 5    6    7    8				\$	
b.		1      2	1    2    3    4 5    6    7    8				\$	
c.		1      2	1    2    3    4 5    6    7    8				\$	
d.		1      2	1    2    3    4 5    6    7    8				\$	
e.		1      2	1    2    3    4 5    6    7    8				\$	

Program Name \_\_\_\_\_

**SECTION C: EXPENSES FOR THE LATEST FISCAL YEAR**

OUR GOAL IN THIS SECTION IS TO ESTIMATE TOTAL ANNUAL COST AND EXPENSES FOR EACH MAJOR COST CATEGORY FOR YOUR PROGRAM'S LAST FISCAL YEAR.

***LENGTH OF FISCAL YEAR REPORTED***

***This was previously entered before beginning Section A. Enter the information again here.***

1. What are the beginning and ending dates of the program's most recent fiscal year completed?

a. BEGINNING DATE    Month  Year

b. ENDING DATE        Month  Year

Program Name \_\_\_\_\_

2. How long was the fiscal year reported?

**Enter a numerical value.**

NUMBER OF MONTHS \_\_\_\_\_

**Use this table to calculate staff FTE for the following question.**

Hours	FTE		Hours	FTE		Hours	FTE		Hours	FTE
1	0.025		10	0.250		19	0.475		28	0.700
2	0.050		11	0.275		20	0.500		29	0.725
3	0.075		12	0.300		21	0.525		30	0.750
4	0.100		13	0.325		22	0.550		31	0.775
5	0.125		14	0.350		23	0.575		32	0.800
6	0.150		15	0.375		24	0.600		33	0.825
7	0.175		16	0.400		25	0.625		34	0.850
8	0.200		17	0.425		26	0.650		35	0.875
9	0.225		18	0.450		27	0.675		36+	1.000

Program Name \_\_\_\_\_

**Staff Wage and Benefits**

3. What is the breakdown of total annual wages by budgeted position for all staff in the fiscal year reported? I would like to know the total expenditures on wages. Please include all employees, but not subcontractors. Do not include the employer's share of nonwage benefits.

*If the position listed does not exist at the program, please leave the row blank.*

STAFF POSITION	TOTAL FTE	(1) TOTAL ANNUAL WAGES
a. Director		\$
b. Assistant Director		\$
c. Teacher/Director		\$
d. Teacher/Assistant Director		\$
e. Teachers		\$
f. Assistant Teachers/Aides		\$
g. Floaters and substitutes (if not contract labor)		\$
h. Specialized staff working with children		\$
i. Specialized staff working with staff		\$
j. Specialized staff working with parents/families		\$
k. Other administrative staff		\$
l. Food preparation staff		\$
m. Drivers		\$
n. Other noncontract employees (specify)		\$
o. Total year's wages		\$

Program Name \_\_\_\_\_

4. Please indicate whether or not your program pays for any of the benefits listed below. I would like to capture this information by staff position.

**Please circle a response for each staff position listed. If the position listed does not exist at the program, please leave the row blank.**

STAFF POSITION	(1) HEALTH INSURANCE	(2) LIFE INSURANCE	(3) PAID SICK LEAVE	(4) VACATION WITH PAY	(5) PAID HOLIDAYS
a. Director	Y N	Y N	Y N	Y N	Y N
b. Assistant Director	Y N	Y N	Y N	Y N	Y N
c. Teacher/Director	Y N	Y N	Y N	Y N	Y N
d. Teacher/Assistant Director	Y N	Y N	Y N	Y N	Y N
e. Teachers	Y N	Y N	Y N	Y N	Y N
f. Assistant Teachers/Aides	Y N	Y N	Y N	Y N	Y N
g. Floaters & substitutes (if not contract labor)	Y N	Y N	Y N	Y N	Y N
h. Specialized staff working with children	Y N	Y N	Y N	Y N	Y N
i. Specialized staff working with staff	Y N	Y N	Y N	Y N	Y N
j. Specialized staff working with parents/families	Y N	Y N	Y N	Y N	Y N
k. Other administrative staff	Y N	Y N	Y N	Y N	Y N
l. Food preparation staff	Y N	Y N	Y N	Y N	Y N
m. Drivers	Y N	Y N	Y N	Y N	Y N
n. Other noncontract employees (specify)	Y N	Y N	Y N	Y N	Y N

Program Name \_\_\_\_\_

5. In the fiscal year reported I would like to know the program's total expenditure on nonwage benefits. Include in this answer only the employer's contribution. (The employees' contributions are part of Total Year's Wages captured earlier.) Do not include costs of employee discounts for child care in this program.

**Please ask about each benefit listed on the worksheet below and include those costs in the total.**

**Enter a numerical value, "DK," or "0" if no costs were incurred.**

TOTAL NONWAGE BENEFITS \$ \_\_\_\_\_

DK

NONWAGE BENEFITS WORKSHEET	COSTS
FICA/Medicare or equivalent (only the employer's match)	\$
Unemployment insurance (total federal and state insurance costs)	\$
Worker's compensation	\$
Disability insurance	\$
Health/dental/vision insurance	\$
Life insurance for staff	\$
Employee discounts for child care in other programs	\$
Other	\$
TOTAL YEAR'S NONWAGE BENEFITS	\$

Program Name \_\_\_\_\_

### Staff Education/Training

In the fiscal year reported, I would like to know about "outside" education or training for all teaching and administrative staff (i.e., teachers, teacher assistants/aides, and directors). Include only education/training provided by trainers not in the program's employ. (Do not include, for example, the program-provided orientation for new staff members.)

6. What was the total annual cost **to your program** for staff education and training? Include tuition and fees paid, the purchase of books and materials, and reimbursement for travel.

*Enter a numerical value, "DK," or "0" if no costs were incurred.*

TRAINING COSTS \$ \_\_\_\_\_

DK

### Donated Staff Education/Training Costs

In the fiscal year reported did your program receive any donations that helped with the training of staff? I am interested in donations to the program and not ones that are awarded directly to individual staff.

7. What were the total donations for staff education and training including fees waived, supplies and materials donated, and substitutes provided? (Do not include substitutes here if they were included in the volunteer section).

*Enter a numerical value, "DK," or "0" if no education/training was donated.*

DONATED EDUCATION/TRAINING \$ \_\_\_\_\_

DK



Program Name \_\_\_\_\_

**Subcontractors**

Next, I would like to know about people who worked for you on a more irregular basis as subcontractors in the fiscal year reported. These are people for whom you do not pay benefits and who operate independently. Some programs will not have any people who fit in this category. Please exclude any subcontracts for food or repair and maintenance services, which are included elsewhere in this questionnaire. Do not include subcontracts for transportation.

8. What was your total expenditure on subcontract workers for the year?

**Please ask about each ITEM listed on the worksheet below and include those costs in the total.**

**Enter a numerical value, "DK," or "0" if no costs were incurred.**

TOTAL SUBCONTRACTOR COSTS \$ \_\_\_\_\_

DK

SUBCONTRACTOR WORKSHEET	COSTS
Accounting/bookkeeping/auditing/payroll	\$
Legal services	\$
Health-related services	\$
Clerical support	\$
Substitutes hired on a contract basis	\$
Work Study program	\$
Pest Control	\$
Other (specify)	\$
Other (specify)	\$
TOTAL SUBCONTRACTOR COSTS	\$

Program Name \_\_\_\_\_

Overhead/Administrative Costs

***This question applies to programs that have a sponsoring agency/organization or are part of a large system of programs.***

9. How much were you charged as overhead/administrative costs? Please tell me which of the following items were included in those costs in the fiscal year reported and their value, if known.

***Please ask about each ITEM listed on the worksheet below and include those costs in the total. Please note that values identified here should not be reported in other sections of this survey. Please do not double count.***

***Enter a numerical value, "DK," or "0" if no costs were incurred.***

TOTAL OVERHEAD/ADMINISTRATIVE COSTS \$ \_\_\_\_\_

DK

OVERHEAD/ADMINISTRATIVE COST WORKSHEET	COSTS
Rent	\$
Insurance	\$
Public Relations	\$
Bookkeeping, accounting, etc.	\$
Utilities	\$
Vehicle Use and Maintenance	\$
Other (specify)	\$
Other (specify)	\$
TOTAL OVERHEAD	\$

Program Name \_\_\_\_\_

### Facility Expenses and Donations

The next questions are about your annual costs for space in the facility the program occupied in the fiscal year reported. I am interested in the parts you paid cash for as well as any in-kind donations toward the rent, utilities, maintenance, etc. Please exclude insurance costs, which are collected in a separate section.

10. The building in which your program operates can be described as:

***Please circle a response for each facility type listed.***

FACILITY TYPE			
a.	Community building	Y	N
b.	Government building	Y	N
c.	Business/industry	Y	N
d.	Church	Y	N
e.	Health care facility	Y	N
f.	College/university	Y	N
g.	Private school	Y	N
j.	Independent (and none of the above)	Y	N

11. The building structure can be described as:

- a. Non-modular, free-standing, single occupant
- b. Non-modular, multi-occupant/multi-use
- c. Modular/mobile, single occupant
- d. Modular/mobile, multi occupant

BUILDING STRUCTURE

Program Name \_\_\_\_\_

12. What was the total square footage of the space your program occupied?

TOTAL SQUARE FOOTAGE \_\_\_\_\_

13. Does your program rent, lease, mortgage, or own outright the building it occupies?

a.	Rent/lease	Y	N	DK
b.	Mortgage	Y	N	DK
c.	Own outright	Y	N	DK
d.	None of the above	Y	N	DK

14. What was the fair market rental value of the space your program occupied?

FAIR MARKET MONTHLY RENTAL VALUE \$ \_\_\_\_\_

Program Name \_\_\_\_\_

15. I am interested in knowing your total annual facility's costs, including rent/mortgage, utilities, repair and maintenance, property taxes, and any other related costs.

**Please ask about each ITEM listed on the worksheet below and include those costs in the total.**

**Enter a numerical value, "DK," or "0" if no costs were incurred.**

TOTAL FACILITY COSTS \$ \_\_\_\_\_

DK

FACILITY EXPENSE WORKSHEET		COSTS
<b>Rent/ Mortgage</b>		<b>\$</b>
<b>Total Utilities</b>		<b>\$</b>
• Gas	\$	
• Electric	\$	
• Water	\$	
<b>Total Repair &amp; Maintenance</b>		<b>\$</b>
• Trash	\$	
• Lawn	\$	
• Janitorial	\$	
• Snow Removal	\$	
• Carpentry	\$	
• Electrical	\$	
• Plumbing	\$	
<b>Property Taxes</b>		<b>\$</b>
<b>Total Other Costs</b>		<b>\$</b>
• Other (specify)	\$	
• Other (specify)	\$	
<b>TOTAL FACILITY COSTS</b>		<b>\$</b>

Program Name \_\_\_\_\_

16. MANY PROGRAMS OCCUPY SPACE AT NO COST OR AT A DISCOUNTED COST OF RENT/LEASE. WHICH OF THE FOLLOWING WAS TRUE OF YOUR PROGRAM IN THE FISCAL YEAR REPORTED?

- a. All of our space was donated.
- b. Part of our space was donated.
- c. None of our space was donated.
- DK Do not know

OCCUPANCY DONATION \_\_\_\_\_

17. If utilities were donated, please estimate the annual value of donated utilities.

**Enter a numerical value, "DK," or "0" if no utilities were donated.**

VALUE OF DONATED UTILITIES \$ \_\_\_\_\_

DK

18. If any repair and maintenance services were donated, please estimate the annual value of such donated services. This might include janitorial work, lawn care, snow removal, building repairs, etc.

**Include donated repair and maintenance services either here or in the volunteer section, whichever is more appropriate, but do not include in both places.**

**Please enter a numerical value, "DK," or "0" if no repairs or maintenance was donated.**

VALUE OF DONATED REPAIR AND MAINTENANCE \$ \_\_\_\_\_

DK

Program Name \_\_\_\_\_

## FOOD SERVICE

This section is about costs for serving meals and snacks to the children in the fiscal year reported. I want to know how you provided food or nutritional service and what it cost.

**Food costs other than children's meals and snacks (for example, food for events like fund raising, parent meetings, and board meetings) should be calculated and included under other Operating Costs at the end of Section C.**

### ***SUBCONTRACTED FOOD SERVICE***

19. If you subcontracted or catered food services, what was the total cost of all contracts in the fiscal year reported?

***Please enter a numerical value, "DK," or "0" if no costs were incurred.*** VALUE OF SUBCONTRACTED FOOD \$ \_\_\_\_\_

DK

### **Noncontracted Food Services**

20. Please give me the cost of food and related service and supplies not covered by subcontract or catering for the fiscal year reported. These categories of expenditures might include food and beverages for meals or snacks, paper and plastic goods, utensils or other cookware, etc. Please do not include personnel costs that were captured earlier.

***For those programs that subcontracted food services, be sure to find out if they incurred other food service related expenses for items such as paper goods, beverages, snacks, etc. Such costs should be identified here.***

***Please enter a numerical value, "DK," or "0" if no costs were incurred.***

VALUE OF NONCONTRACTED FOOD \$ \_\_\_\_\_

DK

***VALUE OF DONATED FOOD***

21. What was the total value of donated food or food service supplies for the year? (Please do not include food that parents bring to occasional parties, birthday observances, etc.)

***Please enter a numerical value, "DK," or "0" if no food was donated.***

VALUE OF DONATED FOOD \$ \_\_\_\_\_

DK



INSURANCE COSTS

I am interested in getting information about how much the program spent on non-personnel insurance in the fiscal year reported. I would like to know the total amount spent on all forms of insurance except health insurance and any other insurance programs that are part of employee benefits (which should have been included as Nonwage Benefits earlier in this section).

22. What were the non-personnel insurance costs in the fiscal year reported? Please consider any comprehensive policy as well as separate policies for facilities, personal injury/accident, vehicle, and board/staff liability.

**Please enter a numerical value, "DK," or "0" if no costs were incurred.**

INSURANCE COSTS \$ \_\_\_\_\_

DK

**Please note that if #22 is answered "0" then #23 must be either a numerical value or "DK."**

**DONATED INSURANCE**

23. Please estimate the value of insurance coverage donated to the program in the fiscal year reported.

**Please enter a numerical value, "DK," or "0" if no costs were incurred.**

DONATED INSURANCE \$ \_\_\_\_\_

DK

OTHER OPERATING COSTS

*I would like to know about any other costs your program incurred during the fiscal year reported, such as the cost of supplies, materials, and equipment, etc.*

24. Please tell me about other costs your program incurred during the fiscal year reported.

**Enter numerical value, "DK" or "0" if no costs were incurred. Do not include any costs here that have been reported previously. Please ask about each item listed below.**

OPERATING COSTS	COSTS
a. Supplies and materials <sup>1</sup>	\$
b. Equipment/Equipment Rental	\$
c. Depreciation on equipment	\$
d. Equipment repair and maintenance	\$
e. Transportation and travel <sup>2</sup>	\$
f. Telephone	\$
g. Marketing, advertising, public relations	\$
h. Licensing and fees	\$
i. Dues and subscriptions	\$
j. Gifts to families/staff/volunteers	\$
k. Functions, events, and meetings	\$
l. Other (specify)	\$
m. Other (specify)	\$
n. GRAND TOTAL	\$

<sup>1</sup> Includes children's program supplies as well as office supplies, cleaning supplies, postage, photocopying, printing, etc.

<sup>2</sup> Please include costs related to program operations such as child field trips, staff travel to meetings, and trips to purchase supplies and materials. Costs incurred to send staff to training or education should be included in training costs, if at all possible. Do not include costs for transporting children to and from care.

**DONATED SUPPLIES AND MATERIALS**

25. What is the total value of donated supplies and materials received in the fiscal year reported?

***Please enter a numerical value, "DK," or "0" if no supplies were donated.***

DONATED SUPPLIES \$   
DK

**DONATED EQUIPMENT**

26. What is the total value of donated equipment received in the fiscal year reported?

***Please enter a numerical value, "DK," or "0" if no equipment was donated.***

DONATED EQUIPMENT \$   
DK

**SECTION D: FUNDING SOURCES, FEES, AND REIMBURSEMENTS RECEIVED**

This section asks questions about the program's sources of funding, enrollment, and income received.

1. I WOULD LIKE TO KNOW THE FTE CHILD ENROLLMENT FOR THE SOURCES OF FUNDING LISTED IN THE TABLE BELOW.

**THE TOTAL FTE CHILDREN REPORTED ON THIS TABLE SHOULD EQUAL THAT REPORTED ON PAGE 3, QUESTION 8, LINE F. IF A PARTICULAR FUNDING SOURCE WAS NOT PRESENT AT THE PROGRAM LEAVE THE ROW BLANK.**

Funding Source	FTE Children
<b>SINGLE SOURCE</b>	
A. CPS OR STATE PRE-K	
B. HEAD START ONLY	
C. CHILD CARE ONLY	
D. PRIVATE PAY ONLY	
<b>BLENDED SOURCES</b>	
E. CPS OR STATE PRE-K/HEAD START	
F. CPS OR STATE PRE-K/CHILD CARE	
G. CPS OR STATE PRE-K/PRIVATE PAY	
H. HEAD START/CHILD CARE	
I. HEAD START/PRIVATE PAY	
J. CHILD CARE/PRIVATE PAY	
<b>OTHER SOURCES</b>	
K. OTHER (SPECIFY)	
<b>TOTAL # OF CHILDREN</b>	

2. PLEASE GIVE ME THE FULL FEE PAID BY PRIVATE PAYING PARENTS—PARENTS WHO DO NOT RECEIVE ANY PUBLIC SUBSIDY—FOR EACH AGE GROUP OF CHILDREN THE PROGRAM SERVED DURING THE FISCAL YEAR REPORTED. THIS SHOULD BE THE HIGHEST MONTHLY FEE PAID, NOT INCLUDING DISCOUNTS OR SPECIAL FEES. IF YOU USUALLY DID NOT CHARGE MONTHLY FEES, I CAN CALCULATE A MONTHLY EQUIVALENT.

*If the most commonly charged fee was monthly, then record the monthly fee for each age group of children the program served. If the most commonly charged fee was not the monthly fee, then record the fee structure on the Fee Table. Use these data to convert the fees to the monthly equivalent.*

*If an age group is not present at the program leave the row blank.*

**FULL TIME FEE TABLE FOR PRIVATE PAYING PARENTS**

AGE GROUP	PER HOUR	½ DAY	PER DAY	PER WEEK	MONTHLY FEE <u>OR</u> MONTHLY EQUIVALENT
a. Infants	X 174	X 43	X 21.7	X 4.3	
b. One-year olds	X 174	X 43	X 21.7	X 4.3	
c. Two-year olds	X 174	X 43	X 21.7	X 4.3	
d. Preschoolers	X 174	X 43	X 21.7	X 4.3	
e. School Aged	X 174	X 43	X 21.7	X 4.3	

### SECTION E: TOTAL ANNUAL INCOME AND REVENUE

*In this section I would like to collect information about the total income and revenue the program received in the fiscal year reported.*

1. In the last fiscal year, how much cash did you earn or take in from the following sources?

**Enter numerical value, "DK," or "0" if no costs were incurred.**

REVENUE SOURCES	INCOME
a. Fees paid by parents	\$
b. Fees paid by IDHS or CDHS	\$
c. <i>U.S.D.A. CHILD CARE FOOD PROGRAM</i>	\$
d. CPS, Head Start, or other public contributions	\$
e. Grants or contributions from local community groups, agencies, and foundations	\$
f. Cash contributions from your corporate, church, university, or school sponsor	\$
g. Special events and fund raising efforts	\$
h. Private donations (and none of the above)	\$
i. Investment income	\$
j. Other (specify)	\$
k. Other (specify)	\$
l. Other (specify)	\$
m. TOTAL	\$

Appendix B3.

## CLASSROOM SCHEDULE

### MASSACHUSETTS COST AND QUALITY OF EARLY CHILDHOOD EDUCATION ABT ASSOCIATES

SITE: \_\_\_\_\_  
RESPONDENT: \_\_\_\_\_ DATE: \_\_\_\_\_

Number of children who are enrolled in the room \_\_\_\_\_  
 Number enrolled part-time (less than 25 hrs/week) \_\_\_\_\_  
 Number enrolled full-time (25+ hrs/week) \_\_\_\_\_

TIME INTERVAL	(A) NUMBER OF CHILDREN SCHEDULED	(B) NUMBER OF STAFF SCHEDULED
6:00 AM		
6:30 AM		
7:00 AM		
7:30 AM		
8:00 AM		
8:30 AM		
9:00 AM		
9:30 AM		
10:00 AM		
10:30 AM		
11:00 AM		
11:30 AM		
12:00 PM		
12:30 PM		
1:00 PM		
1:30 PM		
2:00 PM		
2:30 PM		
3:00 PM		
3:30 PM		
4:00 PM		
4:30 PM		
5:00 PM		
5:30 PM		
6:00 PM		
6:30 PM		
7:00 PM		

**Appendix B3.**

**CENTER DIRECTOR INTERVIEW**

Thank you very much for taking the time to speak with me and provide me with information about your center. Your participation is very important. As you have been told, all of the information we collect is strictly confidential and will only be seen by project staff. Your center never will be identified by name, and any other identifying information will be kept confidential. In the results of this study, centers will not be discussed individually, but rather will be discussed as a group. If you have any questions or concerns, please do not hesitate to ask.

Center name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Director or other staff member who completes interview:

\_\_\_\_\_

Date of Interview: \_\_\_\_\_

Interviewer: \_\_\_\_\_



## CENTER DIRECTOR INTERVIEW

### A. GENERAL CENTER INFORMATION

1. Do you have separate programs for school year and summer?

Yes ..... 1

No. .... 0

**Appendix B3.**

*If there are separate programs for the school year and summer and the information cannot be readily combined across the two programs, instruct director to answer questions based on the school year only.*

2. How many days of the week is your center regularly open? \_\_\_\_\_

3. What hours of the day is your center open (Monday - Friday)?

Opens at \_\_\_\_\_ (use a 24 hr clock)

Closes at \_\_\_\_\_

4. How many weeks of the year is your center closed? \_\_\_\_\_

5. Is your organization:

- a. For profit, independent owner/operator..... 1
- b. For profit, local, regional, or national chain ..... 2
- c. Not for profit and not religiously affiliated..... 3
- d. Not for profit and religiously affiliated..... 4
- e. On-site center operated by a business for its employees ..... 5
- f. Other (specify: \_\_\_\_\_)..... 6

6. Is your program

- Single site..... 1
- Part of a larger agency that delivers child care in more than one site ..... 2

7. Is your program part of a multi-service agency that delivers services other than child care?

- Yes .....1
- No. ....0

8. Please indicate whether your program provides any of the following services. Circle all that apply.

- a. Physical health services (e.g. vision, hearing, or dental screening, speech and language services, developmental assessments) ..... 1
- b. Counseling services ..... 2
- c. Social services (e.g. assistance obtaining food stamps, housing, subsidies) ..... 3
- d. Transportation ..... 4

9. What time period reflects your center's annual fiscal year?

- a. January 1 – December 31 ..... 1
- b. July 1 – June 30..... 2
- c. October 1 – September 30..... 3
- d. September 1 – August 31 ..... 4

**Appendix B3.**

e. Other (specify: \_\_\_\_\_) ..... 5

10. Is your center accredited by NAEYC?

Yes .....1 **GO TO Q11**

No. ....0 **GO TO Q12**

11. When (what year) did you receive your NAEYC accreditation?

\_\_\_\_\_ **GO TO Q13**

12. Please indicate which statement best describes your program's status regarding accreditation:

- a. Not involved at this time ..... 1
- b. In the process of self study for less than 2 years..... 2
- c. In the process of self study for 2 years or longer ..... 3
- d. Awaiting validation visit or NAECP decision ..... 4
- e. No intention of becoming accredited..... 5
- f. Lapsed accreditation ..... 6

**Appendix B3.**

13. We are interested in the type of curriculum that is used in the room in which we observed. Which of the following best describes the curriculum in that room?

- a. Montessori ..... 1
- b. High Scope ..... 2
- c. High Scope and Montessori combined ..... 3
- d. High Scope in combination with others (not Montessori) ..... 4
- e. Montessori in combination with others (not High Scope) ..... 5
- f. Other, (specify: \_\_\_\_\_) .... 6

**B. CHILDREN AND STAFF**

14. For each age group, please answer the following questions:

*Column A:* Is your center licensed to serve [this age group]?

*Interviewer Instruction:* Substitute name of group.

*Column B:* What is the maximum number of children that you are licensed to serve?

*Column C:* Do you currently serve any [children in this age group]?

*Column D:* What is the total number of [children in this age group] that is currently enrolled?

*Column E:* How many [children in this age group] are enrolled part-time (less than 25 hours per week).

*Interviewer Instruction:* Part-time hours may be full day, part week or part day – what is important is the number of hours per week.

*Column F:* How many [children in this age group] are enrolled full-time (25+ hours/week)?

*Column G:* For children in each age group who attend your program full time, what is the typical number of hours they attend each week? If it varies from week to week, give your best estimate of what is most typical.

	(A) Licensed to Serve		(B) Licensed Max	(C) Currently Serve		(D) Total Enrolled	(E) Part- time Enrolled	(F) Full-time Enrolled	(G) Typical Full Time Hours
	Y	N		Y	N				
Infants (up to 15 mos)	1	0		1	0				
Toddlers (5 mos to 2 yrs 8 mos)	1	0		1	0				
Preschool (2 yrs 9 mos to 4 yrs 11 mos)	1	0		1	0				
Kindergartners (5 & 6 yrs)	1	0		1	0				
School Age (7 to 14 yrs)	1	0		1	0				
Total									

**Appendix B3.**

15. On the attached Part-Time Roster, please list all children who attend your program part-time (less than 25 hrs/wk), which age category they are in, and the number of hours per week they are typically in attendance.

*Column A:* Please tell me the first name and initial of children who attend part-time. These names are merely markers for you, they will not be used elsewhere. If you prefer to use “child 1,” “child 2,” etc, that is fine.

*Column B:* Which age category is each child in?  
 a) Infants (up to 15 mos)  
 b) Toddlers (15 mos to 2 yrs 8 mos)  
 c) Preschool (2 yrs 9 mos to 4 yrs 11 mos)  
 d) Kindergartners (5 & 6 yrs)  
 e) School age (7 to 14 yrs)

*Column C:* In a typical week, how many hours does this child attend. Was last week a typical week? *If yes*, how many hours did this child attend?

16. How many children in each age category currently participate in the following programs/services:

	Office of Child Care Services Contract	Office of Child Care Services Voucher	Community Partnerships Subsidy	Department of Social Services Contract
Infants (up to 15 mos)				
Toddlers (15 mos to 2 yrs, 8 mos)				
Preschool (2 yrs, 9 mos to 4 yrs, 11 mos)				
Kindergartners (5 & 6 yrs)				
School age (7 to 14 yrs)				
Total number of children				

17. Think about all of the children enrolled in the center. Please give your best estimate of the percentage of children who fall into each group. We are only asking for your best estimate. Use the definitions below as a guide.

- a. Lower income (annual income = under \$30,000)..... \_\_\_\_\_%
- b. Moderate income (annual income = \$30,000 to \$80,000)..... \_\_\_\_\_%
- c. High income (annual income = over \$80,000) ..... \_\_\_\_\_%

**Appendix B3.**

18. We are interested in the highest level of education for the mothers of the children in your center. Think about all of the children in the center. Please give your best estimate of the percentage of mothers who fall into each category. For children without mothers, please consider their primary caretaker.

- a. Less than High School diploma/GED ..... \_\_\_\_\_%
- b. At least a High School diploma/GED but no 4 year college degree..... \_\_\_\_\_%
- c. Four-year college degree or more ..... \_\_\_\_\_%

19. Does your center participate in the Child and Adult Care Food Program (Child Care Food Program)?

- Yes .....1
- No. ....0 **GO TO Q21**

20. What percentage of the children in your center are eligible for the program?

\_\_\_\_\_ %

21. We are interested in the monthly fee you charge for children who are enrolled (in your program) full-time (25+ hours/week), and full year (11+ mos).

*Column A:* Do you charge multiple rates for [age group] enrolled full-time, full year?

*Column B:* What is the highest monthly fee for [each age group] enrolled full-time, full year?

*Column C:* What is the most frequently used monthly rate for [age group] enrolled full-time, full year?

*\* Ask only if Column A is "yes".*

	(A) Multiple Rates		(B) Highest Monthly Rate	(C) Most Frequently used Monthly Rate
	Y	N		
Infants (up to 15 mos)	1	0		
Toddler (15 mos to 2 yrs 9 mos)	1	0		
Preschool (2 yrs 9 mos to 4 yrs 11 mos)	1	0		
Kindergartners (5 & 6 yrs)	1	0		
School Age (7 to 14 yrs)	1	0		

### Appendix B3.

22. We are interested in how the number of children and staff change over the course of a typical day as children and staff arrive and depart and/or staff members change duties. For the classroom in which observations were conducted for this study, list the number of children and staff typically present in this classroom at the times of day noted. Consider days that are most typical or occur most often; do not consider days in which there are special events that may change the number of children or staff. *Complete the attached Classroom Schedule.*

In some programs, staff and/or children may shift physical classrooms throughout the day as enrollment increases and/or decreases. For purposes of this schedule, consider the “classroom” to be the group of children who are most often a part of this group. If the whole group (or a majority of the group) moves to another physical room at some point in the day, continue the count of children and staff in that new room. What is most important is to follow the core group of children who are in the observed classroom the majority of the day.

*Column A:* Record the number of children typically present in this classroom at the times noted in the first column.

*Column B:* Record the number of staff typically present in this classroom at the times noted in the first column.

23. *Complete the attached Staff Roster. The Roster should include all paid center staff, including the person with whom you are speaking.*

*Column A:* List the first name and last initial of each staff person.

*Column B:* Name the job title that best applies to each person.

- a) Head or Lead Teacher refers to persons in charge of a group or classroom of children, often with staff supervisory responsibilities.
- b) Teacher refers to persons who may take responsibility for the classroom at times of the day; collaborates with other teachers. Does not have staff supervisory responsibilities.
- c) Assistant Teacher/Aide refers to persons working under the supervision of a head or lead teacher. May or may not lead certain activities (art projects, storytime) but does not have responsibility for the classroom and does not have staff supervisory responsibilities.
- d) Teacher-Director refers to a person with both teaching and administrative duties on a regular basis (not just filling in for absent teachers).
- e) Floater refers to a regular paid staff person who is not regularly assigned to a particular room, but fills in different positions as necessary.
- f) Paid work-study students
- g) Administrative Personnel
- h) Other professional (e.g. social worker, speech therapist), specify
- i) Other (e.g. cook, maintenance), specify

*Column C:* Record the salary or wage as documented on payroll records.

*Column D:* Record whether the salary or wage is hourly, weekly, monthly, or yearly.

*Column E:* Record the average paid hours per week for all activities, including breaks, paid holidays, sick time. Do not include unpaid overtime.

*Column F:* Record the number of paid weeks per year for all activities, including paid vacation.

*Column G:* Record whether the person receives any fringe benefits including health benefits, pension/retirement, life or disability insurance etc.

*Column H:* Record the highest level of education this person has completed.

- a) Less than high school diploma or GED
- b) High school diploma or GED
- c) AA degree
- d) BA/BS
- e) MA/MS

**Appendix B3.**

- f) Ph.D., JD, MD
- g) Other (specify)

*Column I:* Circle whether or not this person has received any specialized training in child development, child care, or early childhood education.

*Column J:* Record how long the person has been working at this center. If the person has been at the center for less than 1 year, write in 0 yrs. and the appropriate number of months. If he or she has been at the center longer than 1 year, round to the nearest year and write \_\_\_ yrs. 0 mos.

*For Columns K, L, M & N:*

We are interested in how staff spend their time in a typical month. Was last month a typical month? (If no, ask about the month before that until the answer is yes). Thinking of that month, \_\_\_\_\_, please give your best estimate of the following. I don't need you to look through time sheets or records, your best estimate is sufficient.

*Column K:* How staff spend their time differs from program to program and we're interested in what activities your staff does. There are no right or wrong answers, we are just interested in how your staff spends their time. Record the percentage of the person's paid time that was spent in the classroom caring for children in (month).

*Column L:* In some programs, staff are not paid for professional development activities such as training or seminars. In other programs, these activities are part of paid time. Record the percentage of the person's paid time that was spent in professional development activities inside or outside of the center in (month).

*Column M:* Record the percentage of the person's paid time that was spent in other activities in the center. This may include staff meetings, class preparation time in (month).

*Column N:* Record the percentage of the person's paid time that is spent outside the center in other activities, excluding professional development in (month). This may include administrative meetings as part of a larger organization.

24. For each category of staff below (whether full or part-time); how many have left the center in the past 12 months?

- a. Head or Lead Teacher \_\_\_\_\_
- b. Teacher \_\_\_\_\_
- c. Assistant Teacher/Aide\* \_\_\_\_\_
- d. Teacher-Director \_\_\_\_\_
- e. Other (specify: \_\_\_\_\_) \_\_\_\_\_

\*do not include work-study students

25. Of those who left in the past 12 months, how many left for the following reasons:

	Head or Lead Teacher	Teacher	Assistant Teacher	Teacher Director	Other
a. To go to another child care facility					
b. To go to a non-child care job					
c. To stop working					
d. Laid-off due to low					



**Appendix B3.**

enrollment					
e. Dismissed for other reasons					
f. Unknown reason					
g. Other (specify: _____)					

26. Thinking about the last time you tried to fill a vacancy, how long did it take you?

	Less than 1 week	1 or 2 weeks	3 or 4 weeks	More than a month	N/A Did not need to hire
Head or Lead Teacher					
Teacher					
Assistant Teacher					
Teacher-Director					

27. When you hired teachers and assistant teachers in the past year, were you able to hire someone at a level of qualifications comparable to (or higher than) the staff who left?

	Yes	No	N/A (did not hire)
a. Head or Lead Teacher	1	0	9
b. Teacher	1	0	9
c. Assistant Teacher	1	0	9
d. Teacher-Director	1	0	9

**C. Director’s Background**

28. Have you received any specialized training in child development, child care, or early childhood education? Do not include on-the-job training. (“Yes” in Column M of Staff Roster for the Director).

Yes .....1  
 No. ....0 **GO TO Q30**

29. Where did you receive your training?

- a. In-service workshops at this center ..... 1
- b. Community Partnerships (CPC) funded workshops ..... 2
- c. Workshops in the community or professional meetings..... 3
- d. Courses in high school or vocational school..... 4
- e. CDA training ..... 5
- f. Courses in a community college or a four year college..... 6
- g. AA in early childhood education or child development..... 7
- h. RN ..... 8
- i. BA/BS in ECE, child development, nursing, education, etc ..... 9
- j. Graduate level courses (no graduate degree) ..... 10
- k. Graduate degree in ECE, child development, etc. .... 11

**Appendix B3.**

30. Prior to working at this center, how many years of experience did you have in child care or other child-related work? By experience we mean either paid positions or supervised volunteer work in a group setting, or experience that your state licensing agency considers applicable for purposes of meeting state regulations.

\_\_\_\_\_ years

**Appendix B3.**  
**D. Income**

31. For your most recent fiscal year, please provide the amount of funds your center received from each of the following sources. Include cash donations only. If the center does not receive funds from a particular source, enter 0. (Record in whole dollars, do not include cents.) We are interested in (1) sources of funding for this center in particular; and/or (2) if this center is part of a larger organization, sources of funding that may be raised by or for the larger organization and then applied to this center.

<u>Source of Funding</u>	<u>Amount of Funds Received in Most Recent Fiscal Year</u>
a. Parent fees	\$ _____
b. Employer-sponsored funds	\$ _____
c. Higher education institution funds	\$ _____
d. Local, state, and federal government-provided child care food subsidies, such as the Child Care Food Program	\$ _____
e. Federal government funds, excluding food subsidies	\$ _____
f. State and local government funds, excluding food subsidies	\$ _____
g. Church or synagogue funds	\$ _____
h. Non-profit/community donations	\$ _____
i. Center fund-raising (before expenses)	\$ _____
j. Foundation grants	\$ _____
k. Other (specify) _____	\$ _____
<b>Total funds received (must equal sum of a - k)</b>	<b>\$ _____</b>

**Appendix B3.**  
**E. Expenses**

32. How many years has this center been in operation? \_\_\_\_\_  
*If 2 years or less, go to Q33. If longer than 2 years, skip to Q34.*

33. Please indicate the types of start-up costs that were incurred by your center before it was in full operation. Where costs were incurred, estimate the costs. Start-up costs are incurred as the result of developing a new center, and are usually incurred before the center has started operation. These costs generally include planning, administration, training, occupancy (space), and equipment. (If you cannot provide costs by category, please provide the total amount. Round to the nearest whole dollar.

Start-up cost categories	Circle one	If yes, amount of costs incurred
a. Planning and administration	Yes No	\$ _____
b. Teacher training	Yes No	\$ _____
c. Supplies and equipment	Yes No	\$ _____
d. Occupancy (space)	Yes No	\$ _____
e. Advertising	Yes No	\$ _____
f. Other (specify) _____	Yes No	\$ _____
Total (must equal sum of a - f)		\$ _____

34. Please provide your center's total expenditures for the most recent fiscal year (use same year as in previous section) for each of the following categories. Enter the amount paid, 0 if none. Round to nearest whole dollar. As with the previous section on income, we are interested in (1) expenses for this center in particular; and/or (2) if this center is part of a larger organization, expenses that are charged to this center in particular.

**Total Labor Costs** (*sum of a + b*) \$ \_\_\_\_\_

*(Please include all persons who work at this center either full or part-time).*

a. Salaries and wages \$ \_\_\_\_\_

b. Fringe benefits and payroll taxes \$ \_\_\_\_\_

**Total Other Direct Costs** (*sum of a - n*) \$ \_\_\_\_\_

a. Purchased food \$ \_\_\_\_\_

b. USDA assigned value of donated commodities received \$ \_\_\_\_\_

c. Rent/mortgage/fee for space \$ \_\_\_\_\_

d. Telephone and utilities \$ \_\_\_\_\_

e. Repairs and maintenance \$ \_\_\_\_\_

f. Educational expenditures (e.g. books, supplies, equipment, field trips) \$ \_\_\_\_\_

g. Office supplies and equipment \$ \_\_\_\_\_

**Appendix B3.**

- h. Liability and other insurance \$ \_\_\_\_\_
- i. Professional fees (e.g. accountants, consultants, attorneys) \$ \_\_\_\_\_
- j. Contractual fees (e.g. janitorial services, painters) \$ \_\_\_\_\_
- k. Professional development fees (e.g., trainer coming to center, fees for staff to attend courses) \$ \_\_\_\_\_
- l. Printing and advertising \$ \_\_\_\_\_
- m. Supplementary services \$ \_\_\_\_\_
- n. Miscellaneous/other \$ \_\_\_\_\_

**Total Center Costs** (*sum of total labor costs & total direct costs*) \$ \_\_\_\_\_

35. What amount of space, indoor and outdoor, does your center have?

- a. Indoor space \_\_\_\_\_ square feet
- b. Outdoor space \_\_\_\_\_ square feet

36. What amount of usable space for children, indoor and outdoor, does your center have?

- a. Usable indoor space \_\_\_\_\_ square feet
- b. Usable outdoor space \_\_\_\_\_ square feet

37. Does your center pay rent for space?

- a. Yes ..... 1 **GO TO Q40**
- b. No, pay mortgage..... 2 **GO TO Q38**
- c. No, own space outright..... 3 **GO TO Q44**
- d. No, school-based ..... 4 **GO TO Q43**
- e. No, employer-based ..... 5 **GO TO Q43**
- f. No, church/synagogue-based..... 6 **GO TO Q43**
- g. No, donated space ..... 7 **GO TO Q43**
- h. Other (specify: \_\_\_\_\_)..... 8 **GO TO Q43**

**Appendix B3.**

38. In what year did your center obtain the mortgage for your building?

Enter year \_\_\_\_\_

39. What is your mortgage payment? *(Round to nearest whole dollar).*

\$ \_\_\_\_\_ per month **GO TO Q44**

40. Does your rent payment include access to an outdoor play area?

Yes .....1

No. ....0

41. What is your rent payment? *(Round to nearest whole dollar).*

\$ \_\_\_\_\_ per month

42. Is your center paying fair market value for space, that is, the rent that would be paid on the open market?

a. Yes ..... 1 **GO TO Q44**

b. No, paying higher rent ..... 2 **GO TO Q43**

c. No, paying lower rent..... 3 **GO TO Q43**

d. Don't know..... 4 **GO TO Q44**

43. If you are not paying rent or are not paying fair market value, what is the fair market value of the space you rent? If your space is donated, what is the fair market value of the space? *(Round to nearest whole dollar. Enter DK if don't know).*

\$ \_\_\_\_\_ per month **GO TO Q44**

44. Is your center part of a larger organization?

Yes .....1

No. ....0 **GO TO Q47**

**Appendix B3.**

45. Does the parent organization provide your center with any administrative or other services (e.g., accounting, payroll, information technology) or any direct costs (e.g. utilities, telephone, insurance)? Do not include donated space.

Yes .....1  
 No. ....0 **GO TO Q47**

46. For each of the services or direct costs listed below, please answer the following questions. If there are other services or direct costs which are provided to you by the parent organization, please specify each under “other” and answer the questions.

*Column A:* Does the parent organization provide your center with this? If yes, continue to Column B for this service/direct cost. If no, continue to next service/direct cost.

*Column B:* Is your center charged for this service/direct cost (either directly or through an indirect cost rate)? If yes, identify the charges on your annual expense statement (Q34) and move to next service/direct cost on list.

*Column C:* What would you do if your center did not receive this service/direct cost from your parent organization?

*Put in appropriate letter.*

- a. Would do without.
- b. Would hire additional staff to perform the service.
- c. Would contract for the service, or purchase it directly.
- d. Current center staff would perform the service.

If b or c continue to Column D. If a or d move to next service/direct-cost on list.

*Column D:* What is your best estimate of how much you would have to pay per year for this service/direct cost.

Service/Direct Costs	(A) Parent Organization Provide?		(B) Center Charged?		(C) Pay For It?	(D) Cost per Year Estimate
	Y	N	Y	N		
Administrative Services	1	0	1	0		
Maintenance or janitorial service	1	0	1	0		
Telephone or utilities	1	0	1	0		
Office supplies or equipment	1	0	1	0		
Liability or other insurance	1	0	1	0		
Other (specify: _____ )	1	0	1	0		
Other (specify: _____ )	1	0	1	0		
Other (specify: _____ )	1	0	1	0		
Other (specify: _____ )	1	0	1	0		

47. Does your center use any regular volunteers, either parents or non-parents who work at your center at least four hours per month?

**Appendix B3.**

Yes .....1  
No. ....0 **GO TO END**

48. What services do these volunteer perform?

- a. Assist caregivers..... 1
- b. Clerical ..... 2
- c. Other (specify: \_\_\_\_\_)..... 3

49. Who would perform these services for the center if you did not have these volunteers?

- a. Would hire additional staff..... 1
- b. Would contract for the services ..... 2
- c. Current center staff..... 3 **GO TO END**
- d. Would do without these services..... 4 **GO TO END**

50. What is your best estimate of how much you would have to pay for the additional staff or contractor?

\$ \_\_\_\_\_ per month

**END**

Thank you very much for participating in our study. The information you have provided will help us determine the costs of providing child care in centers like yours.

**OTHER INTERVIEW TASKS:**

Square footage of center: \_\_\_\_\_ square feet.

Square footage of room in which observations were conducted: \_\_\_\_\_ square feet.



**Appendix B3.**

**PART-TIME ROSTER**  
**Massachusetts Cost and Quality Early Childhood Education**

Program ID: \_\_\_\_\_

Interviewer: \_\_\_\_\_ Date: \_\_\_\_\_

(A) Child First Name, Last Initial	(B) AGE CATEGORY	(C) PART-TIME HOURS PER WEEK
1)		
2)		
3)		
4)		
5)		
6)		
7)		
8)		
9)		
10)		
11)		
12)		
13)		
14)		
15)		
16)		
17)		
18)		
19)		
20)		
21)		
22)		

Appendix B3.

**STAFF ROSTER**

Massachusetts Cost and Quality of Early Childhood Education

Program ID: \_\_\_\_\_

Interviewer: \_\_\_\_\_ Date: \_\_\_\_\_

(A) First Name, Last Initial	(B) Title/ Position	(C) Salary/ Wage	(D) Basis Paid				(E) Total Hrs/WK	(F) Total WKS/YR	(G) Any Fringe Benefits		(H) Highest Level of Education	(I) Specialized Training		(J) time At Center		(K) Class Room	(L) Prof. Dev.	(M) Other Center	(N) Non- Center
			HR	WK	MO	YR			Y	N		Y	N	Yrs	Mos				
1)			1	2	3	4			1	0		1	0						
2)			1	2	3	4			1	0		1	0						
3)			1	2	3	4			1	0		1	0						
4)			1	2	3	4			1	0		1	0						
5)			1	2	3	4			1	0		1	0						
6)			1	2	3	4			1	0		1	0						
7)			1	2	3	4			1	0		1	0						
8)			1	2	3	4			1	0		1	0						
9)			1	2	3	4			1	0		1	0						
10)			1	2	3	4			1	0		1	0						
11)			1	2	3	4			1	0		1	0						
12)			1	2	3	4			1	0		1	0						
13)			1	2	3	4			1	0		1	0						
14)			1	2	3	4			1	0		1	0						

Appendix B3.

**STAFF ROSTER**

Massachusetts Cost and Quality of Early Childhood Education

Program ID: \_\_\_\_\_

Interviewer: \_\_\_\_\_ Date: \_\_\_\_\_

(A) First Name, Last Initial	(B) Title/ Position	(C) Salary/ Wage	(D) Basis Paid				(E) Total Hrs/WK	(F) Total WKS/YR	(G) Any Fringe Benefits		(H) Highest Level of Education	(I) Specialized Training		(J) time At Center		(K) Class Room	(L) Prof. Dev.	(M) Other Center	(N) Non- Center
			HR	WK	MO	YR			Y	N		Y	N	Yrs	Mos				
15)			1	2	3	4			1	0		1	0						
16)			1	2	3	4			1	0		1	0						
17)			1	2	3	4			1	0		1	0						
18)			1	2	3	4			1	0		1	0						
19)			1	2	3	4			1	0		1	0						
20)			1	2	3	4			1	0		1	0						
21)			1	2	3	4			1	0		1	0						
22)			1	2	3	4			1	0		1	0						
23)			1	2	3	4			1	0		1	0						
24)			1	2	3	4			1	0		1	0						
25)			1	2	3	4			1	0		1	0						
26)			1	2	3	4			1	0		1	0						
27)			1	2	3	4			1	0		1	0						
28)			1	2	3	4			1	0		1	0						



Appendix B3.

**STAFF ROSTER**  
 Massachusetts Cost and Quality of Early Childhood Education

Program ID: \_\_\_\_\_

Interviewer: \_\_\_\_\_ Date: \_\_\_\_\_

(A) First Name, Last Initial	(B) Title/ Position	(C) Salary/ Wage	(D) Basis Paid				(E) Total Hrs/WK	(F) Total WKS/YR	(G) Any Fringe Benefits		(H) Highest Level of Education	(I) Specialized Training		(J) time At Center		% Paid Time In Activities			
			HR	WK	MO	YR			Y	N		Y	N	Yrs	Mos	(K) Class Room	(L) Prof. Dev.	(M) Other Center	(N) Non- Center
29)			1	2	3	4			1	0		1	0						
30)			1	2	3	4			1	0		1	0						
31)			1	2	3	4			1	0		1	0						
32)			1	2	3	4			1	0		1	0						
33)			1	2	3	4			1	0		1	0						
34)			1	2	3	4			1	0		1	0						
35)			1	2	3	4			1	0		1	0						
36)			1	2	3	4			1	0		1	0						



**National Institute for Early Education Research**  
 Albany Plaza • 120 Albany Street • Suite 500  
 New Brunswick • New Jersey • 08901

**2001-2002 Cost Survey**  
**Section 1: General Center Information**

Interview Date \_\_\_\_\_ Interviewer's initials \_\_\_\_\_ Center ID # \_\_\_\_\_

Center Director's Name: \_\_\_\_\_

Center/ Program Name: \_\_\_\_\_

Address 1 \_\_\_\_\_

Address 2 \_\_\_\_\_

City \_\_\_\_\_, NJ Zip \_\_\_\_\_

Telephone: \_\_\_\_\_

**SECTION 1 : GENERAL CENTER INFORMATION**

*We would like to know about the services you provide for children and families. The questions in this section ask about the general structure and history of your program.*

**1. What is the date this center first started to operate?**

\_\_\_\_\_/\_\_\_\_\_  
 month                      year

**2. When did this center first begin its preschool program for 3 and 4-year-olds (if different from above) ?**

\_\_\_\_\_/\_\_\_\_\_  
 month                      year

**3. What types of programs does your center offer? (Check all that apply)**

- Full-day program (a full day program is defined as more than 30 hours per week and at least 5 days per week)
- Part-day program or part-week program, such as 2 or 3 hours in the morning and/or afternoon
- Extended-hours care offered before, during, or after the regular preschool program.
- Head Start sponsored program
- Public schools sponsored program
- Before and after school care for school aged children
- Summer camp program for school aged children
- Evening care
- Weekend care
- Sick care
- 24-hour care
- Bilingual program
- Other (please specify) \_\_\_\_\_

**4. How many days of the week is your center regularly open?**

Our center is open \_\_\_\_\_ days per week

**5. What are the hours of the day your center is open? Please indicate on the table below.**

Day	Center opens at:	Center closes at:
Monday	am/pm	am/pm
Tuesday	am/pm	am/pm
Wednesday	am/pm	am/pm
Thursday	am/pm	am/pm
Friday	am/pm	am/pm
Saturday	am/pm	am/pm
Sunday	am/pm	am/pm

**6. How many months of the year is your center CLOSED? (Write "0" if your center is open 12 months a year).**

Our center is CLOSED \_\_\_\_\_ months a year.

**7. Do you use a specific curriculum approach based on a particular philosophy, such as Montessori, High/Scope, a particular religious affiliation, etc.? (Check all that apply)**

- No specific curriculum approach
- Yes, Montessori
- Yes, High/Scope
- Yes, Waldorf
- Yes, Piaget
- Yes, a particular religious orientation
- Yes, Other (please specify): \_\_\_\_\_

**Section 2. Center Auspice**

*We are interested in knowing the status of your center, in terms of whether it is a "for-profit" or a "non-profit" program. Please check the most appropriate boxes to help us determine the status of your center:*

**1. Choose from section A or B or C to find the definition that most closely matches the person or organization that runs your center****A. Our center is "for-profit": the person or organization who runs it is:**

- an independent owner/operator
- a local or regional chain of two or more centers
- a national chain that franchises to a local operator
- a national chain that operates the center directly
- an on-site center operated by a business for its employees
- Other \_\_\_\_\_

**(This question is continued on the next page . . . )**

**B. Our center is “not-for-profit”: the person or organization who runs it is:**

- a parent cooperative
- a private grade-school, high-school, or college
- a church
- affiliated with, but not operated by, a church
- an independent nonprofit center but not one of the above
- a nongovernmental community agency
- Other \_\_\_\_\_

**C. Our center is “nonprofit”: it is organized through one of the following types of public agencies:**

- public college or university
- public elementary or high school
- state or local government agency
- federal agency, but not Head Start
- Head Start
- Other \_\_\_\_\_

**2. Is your center or its sponsor certified as a “nonprofit corporation” by federal government? That is, is it exempt from paying federal taxes on its income? For instance, has your center (or its sponsor) received from the IRS a determination that it is “tax-exempt” under section 501(c)(3) or some other section of the IRS code?**

- Yes
- No
- Don’t know

**3. Sometimes a center is owned (or sponsored) by one organization/person and operated by a different organization/person. Is your center owned and operated by the same organization/person?**

- Yes
- No
- Don’t know

**4. If you answered “no” to the preceding question, choose one of the following types of organizations that owns or sponsors your center, but does not operate it:**

**Our center is owned or sponsored by:**

- a private for-profit organization
- a private not-for profit organization
- a public agency
- don’t know

**5. Is your program accredited by the National Association for the Education of Young Children (NAEYC) ?**

- Yes
- No
- No, but we are currently in the process of receiving NAEYC accreditation
- Don’t know



**6. If you answered yes to the preceding question please provide the expiration date of your NAEYC accreditation**

- NAEYC accreditation expires \_\_\_\_\_ / \_\_\_\_\_  
month year
- don't know the NAEYC accreditation expiration date.

**7. Does your program have an umbrella organization which provides your program with any administrative or other services, such as payroll, accounting or technology support?**

- Yes  
 No  
 Don't know

**8. If you answered yes to the above question, who would provide these services to you if you did not receive them from the umbrella organization?**

- Would hire additional staff  
 Would contract out for these services  
 Would use current staff  
 Would do without services

**9. Did your program use any regular volunteers during 2001-2002 (parents or non-parent) who worked at your program at least 4 hours per week?**

- Yes  
 No

**10. If you could not have any volunteers, who would perform these services for your program?**

- Would hire additional staff  
 Would contract out for these services  
 Would use current staff  
 Would do without these services

**SECTION 3: ENROLLMENT**

*We would like to collect information describing the make up of your individual classes. How many classes do you have at this center? (This question refers to the number of classes, or groups of children taught in a classroom, it does not refer to the physical rooms).*

**1. How many classes do you have?**

We have \_\_\_\_\_ classes.

2. We would like to compare changes in enrollment by age of children for your center. What is your enrollment by age of children for this fall and for the past 2 years? (complete the following table) . The age categories are taken from the NJ DFYS child care manual, but if yours are different, please use the blank rows below each to fill our your own age categories.

Age Group	NUMBER OF CHILDREN ENROLLED		
	September 2002	September 2001	September 2000
0-18 months (infant)			
18 months – 2.1/2 years (toddlers)			
2.1/2 – 4 years (preschoolers)			
5 years (kindergarteners)			
6 and over (School age)			

2a. What is the maximum capacity of children your center is allowed to hold? \_\_\_\_\_

3. How many hours per day is the typical full-time infant-toddler present at your center? (if there are no infant-toddlers at your center, leave blank)

\_\_\_\_\_ hours per day

4. How many hours per day is the typical full-time preschool child present at your center?

\_\_\_\_\_ hours per day

5. How many hours per day is the typical full-time kindergartener present at your center? (if there are no kindergarteners at your center, leave blank).

\_\_\_\_\_ hours per day

6. How many hours per day are school aged children (first grade and up) typically at your center? (if there are no school-age children at your center, leave blank).

\_\_\_\_\_ hours per day.

7. On average, how many hours per week do children in each of the following age groups attend the program?

Infants attend \_\_\_\_\_ hours per week

Toddlers attend \_\_\_\_\_ hours per week

Preschoolers attend \_\_\_\_\_ hours per week

School aged children attend \_\_\_\_\_ hours per week

**8. How many 3 and 4 year olds are currently on your waiting list?**

\_\_\_\_\_ 3-and-4-year-olds on waiting list.

**9. Please indicate any of the following that describe your enrollment procedure:**

- first come, first served
- priority given to children using childcare subsidies
- priority given to Abbott preschool children
- children must be toilet trained
- children must pass a readiness test
- income eligibility requirement
- lottery
- other (please specify): \_\_\_\_\_

**10. Are there pre-school aged children in your program who do not live in the school district where the program is located?**

- No
- Yes  
If yes, how many? \_\_\_\_\_
- Don't know

**11. Please indicate whether your center provides each of the services listed below. Note: This is a large list of services and not all centers would be expected to provide all of them.**

- Vision screening
- Hearing screening
- Dental screening
- Measurement of height and weight annually
- Speech screening
- Speech services
- Developmental assessments
- Counseling services for children and parents (other than routine parent conferences)
- Social services to parents, such as obtaining food, financial aid, housing, medical care)
- Transportation services from home to the center
- Transportation services from school to the center (ex: from one part day program to another)
- Meals for children are provided by the center (not just snacks)

**12. How many of the center's regular (full time or part time) staff members have left the center in the past 12 months? By regular, we mean any person working with children holding one of the types of positions listed below. For our purposes, a Head Teacher is defined as a teacher who supervises other teachers, while a Teacher or Lead Teacher is the main teacher in a classroom. Write the total number of staff in the space provided:**

1. number of Head Teachers who have left your center in the past 12 months \_\_\_\_\_
2. number of Teachers who have left your center in the past 12 months \_\_\_\_\_

3. number of assistant teachers and/or aides who have left past 12 months. \_\_\_\_\_
4. number of administrative directors who have left in the past 12 months \_\_\_\_\_
5. number of other staff who work with children who have left in the past 12 months \_\_\_\_\_

**13. Of those staff listed above who left the center within the past 12 months, how many fall into each of the categories listed in the table below? (please give the number of staff in each category)**

	# head teachers	# teachers	# assistant teachers/aides	# administrative directors	# Other staff (specify)
Left voluntarily (employee chose to leave)					
laid off for reasons other than low enrollment					
dismissed for inadequate performance					
Don't know					

**14. Thinking about the last time you tried to fill a job vacancy, how much time passed from the time the staff member left and a replacement was hired?**

	less than 1 week	1 or 2 weeks	3 or 4 weeks	more than a month
Head Teacher				
Teacher				
Assistant teacher/aide				
Administrative director				
Other position (please specify _____)				

**15. In those cases where it took you 3 to 4 weeks or more to fill the vacancy, which of the following are the most accurate reasons (check all that apply):**

- the pay was too low
- not enough adequately trained people applied
- low responses to advertisements
- offered positions to candidates, but they accepted jobs elsewhere
- wanted to save money, so used a substitute, temp, or floater
- because of normal administrative procedures or problems
- hours offered not a good fit with applicants' needs
- problem with location of center
- inadequate benefits
- other

**16. In your most recent hiring, have you offered higher wages than that earned by your present staff that have comparable experience, training and responsibilities?**

- Yes
- No
- Don't know
- 

**17. On average, how much did you raise wages and salaries last year?**

- No raise
- 1-3% raise
- 3.1-6% raise
- over 6% raise
- 

**18. Over the last 12 months, do your new hires have more education or qualifications than staff at the same level?**

- Yes
- No
- Don't Know
- 

**19. How many staff positions have you added or eliminated in the last year?**

	Number Added		Number Eliminated		Don't Know
	Full-time	Part-time	Full-time	Part-time	-
Head Teacher					
Teacher					
Assistant teacher/aide					
Administrator					
Center Director					
Other					

**20. Do teachers and/or assistant teachers/aides in your center work under a collective bargaining agreement negotiated by a union?**

- Yes
- No
- Don't Know

**21. Working Conditions and Non-wage Benefits:**

Which of the following do you provide for your paid, full-time teachers, your teachers' assistants /aides, and your part-time employees. Please check all that apply. *Note: "Paid" means paid by the center.*

	Full time		Part-time	Other:
	Teachers	Teachers' assistants/aids	Staff	
At least partially paid retirement plan				
Life insurance (whether paid or unpaid)				
Paid maternity/paternity leave				
Unpaid maternity/paternity leave				
Fully paid health insurance				
Partially paid health insurance				
Paid health insurance for dependents				
At least partially paid dental insurance				
Paid sick leave or personal leave				
Paid vacations				
Paid to attend staff meetings and training				
Compensation for overtime				
Flexible hours				
Written job description				
Written contract				
Written salary schedule				
Ability to bring children to work				
Reduced child care fees				
Service awards or bonuses				
Paid meals				
Other (specify):				

**SECTION 4: 2001-2002 EXPENSES**

*Now we would like to collect information about the center’s expenses. We need to know how much you spend on each major category of expenses in order to calculate your total costs. If you have any records of 2001-2002 expenses, we can get this information from these reports. This can be any kind of annual report summarizing costs, such as a cash flow statement, audit, profit and loss statement, purchase or expenditure record, operating cost record, or your current annual budget if it shows expenses for the last fiscal year. You may attach a copy of this report to the survey, if it is more convenient.*

*Our objective in this section is to estimate the annual total costs and expenses in each major cost category for 2001-2002. If annual figures are unavailable for your center, we may use monthly figures to make estimates. Please note on the form next to your answer if you are using monthly figures.*

*For centers that are part of a system of centers, or are part of larger organizations, complete expense records may not be available. This may be true for centers that are part of school districts, universities, chains, etc. Some records, for instance, facilities or overhead may only be available through the central office. If your center is such a case, and you are not able to answer all of these questions, please provide us with the person or office to contact and the telephone number to obtain the remaining data. Write the name and number in the space provided.*

**Contact Person for financial information:**

**Name:** \_\_\_\_\_

**Company/Organization:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**What is the beginning and ending date of the center’s last fiscal year?** \_\_\_\_\_ / \_\_\_\_\_  
Month Year

**Cost Category A. Personnel**

***Wages and Salaries:***

**1. Do you have a breakdown of total annual wages by types of staff for 2001-2002? This figure does not include the employer’s share of non-wage benefits (employer’s share of non-wage benefits are included in a later question). We want to know total wages and salaries for all staff before deduction of taxes. Please include all staff that work with children, administrative staff, and any other type of employees the center employs. Do not include subcontracted workers. If you do not have a breakdown, please fill out the “total” line at the bottom of the table.**

	Total annual wages
Head Teachers	
Teacher Assistants/Aides	
Teachers	
Substitutes or Floaters (if they are not contracted labor)	
Specialized staff working with children	
Administrative Directors	
Other Administrative Staff	
Food Preparation Staff	
Other noncontracted employees	
<b>TOTAL ANNUAL WAGES PAID BY CENTER</b>	

**Non-Wage Benefits:**

2. What was the center's total expenditure on non-wage employee benefits for 2001-2002, for all staff, including office and kitchen staff? **Include only the employer's contribution** (you will be asked for the employee's contribution in a later question). Your records may have the employer's contribution listed as employee benefits and payroll taxes. Below is a list of the types of expenses typically in this category.

Non-Wage Benefits:	Employer's contribution (in dollars)
1) FICA or equivalent (note: only the employer's matching amount)	
2) Unemployment insurance	
3) worker's compensation	
4) disability insurance	
5) health/dental/vision insurance	
6) life insurance for staff	
<b>TOTAL YEAR'S NON-WAGE BENEFITS</b>	

**Staff Education/Training Costs**

3. What was the total expenditure 2001-2002 for the year for all teaching staff for their professional development, education or training? This would include the following:

- a. Fees for workshops or non-college courses
- b. Conferences
- c. Off site fees at college or university
- d. State professional or public training
- e. Travel allowances (for trainings only)
- f. Other types of staff training/professional development

Total year's staff education/training costs: \$ \_\_\_\_\_

4. Do you have staff members whose children are enrolled at the center?

- Yes  
 No  
 Don't Know

5. Do you provide a discount in tuition for staff whose children are enrolled?

- Yes  
 No  
 Other (please explain) \_\_\_\_\_

6. If you provide a discount in tuition for staff whose children are enrolled, please give us an estimate of how much the center would receive in dollars, if the staff were paying full tuition. In other words, if there were no staff discount, how many more tuition dollars would the center receive? Your estimate can be monthly or annually, whichever is easier for you.

The staff discount on tuition is equivalent to \$ \_\_\_\_\_ **monthly / annually**  
 Circle one



**SUBCONTRACTORS AND/OR CONSULTANTS (not including substitute teachers):**

*Next, we would like to know about people who work for your center on a more irregular basis as sub-contractors/consultants. These are the people for whom you do not pay benefits and who operate more independently than the center's regular staff. Some centers will not have any people who fit in this category. (Some examples of work that is typically contracted are accounting, legal services, clerical support). Please do not include contracted substitute teachers or any food preparation expenditures in this category, you will be asked for information about contracted substitute teachers and food costs later in the survey.*

**7. Do you have workers who work for the center as subcontractors/consultants (do not include substitute teachers)?**

- Yes
- No
- Don't Know

**8. Please list the types of work that you hired the subcontractor/consultant to perform for 2001-2002 and the amount paid for each:**

Subcontract/consulting Service	Annual Amount paid for service
(Example) Payroll Service	\$ 10,000
1.	
2.	
3.	
4.	
Total Cost for Subcontracted/consulting Services	

**9. Does your center use substitute teachers who are paid as subcontractors?**

- Yes
- No
- Don't Know

**10. If you do not use substitute teachers, how does your center cover when a regular teacher is absent?**

- Another teacher covers
- The center director covers
- An assistant teacher/aid covers
- Other (please specify) \_\_\_\_\_

**11. If you used substitute teachers paid as subcontractors last year, please enter the total annual expenditure for this expense for 2001-2002.**

Total annual expenditures on subcontracted substitute teachers \$ \_\_\_\_\_

**12. If you hired substitute teachers as subcontractors, what were they paid on average per diem?**

Substitute teachers were paid an average of \$\_\_\_\_\_ per diem.

**13. Please provide the number of days that subcontracted substitute teachers were used in 2001-2002 (note: the per diem amount multiplied by the number of days hired should approximate the total annual expenditure on substitute teachers)**

Substitute teachers were used \_\_\_\_\_ days last year.

**SECTION 5 : FACILITIES**

*The next questions deal with your annual costs for space and the facility your center occupies. We are interested in your facilities costs as well as any donations you might receive that are related to your facilities.*

*Building Costs: We would like to know that value of the building your center occupies. If you rent, your monthly or yearly rent is fine. If you own your facility, the market value of your facility is the best estimate. If you have had an appraisal of your facility, please indicate this value for question 3. If you own and do not know the value of your building, we ask that you provide us with some information to help us estimate your facility's value.*

**1. Do you rent or own the facility your center is in?**

- Rent
- Own
- Don't Know
- Other (please specify): \_\_\_\_\_

**2. Please provide the dollar amount of your monthly rent or mortgage for the past three fiscal years as indicated on the table below:**

<b>Fiscal Year</b>	<b>Rent or Mortgage (circle one)</b>	<b>Amount of Monthly Rent/Mortgage</b>
<b>2001-2002</b>	<b>Rent    Mortgage</b>	<b>\$</b>
<b>2000-2001</b>	<b>Rent    Mortgage</b>	<b>\$</b>
<b>1999-2000</b>	<b>Rent    Mortgage</b>	<b>\$</b>

**3. If you rent, are any of your utilities included in the rent, such as heat, electric, trash removal, hot water, etc.?**

- No utilities are included in the rent
- Yes, the following utilities are included in the rent:
  - o Heat
  - o Hot water
  - o Electric
  - o Trash removal
  - o Other (please specify) \_\_\_\_\_.

**4. If you own your facility, we would like to get an estimate of its market value. If you know the approximate current market value of your facility (for example, through an appraisal), please indicate the value below and move on to question 9. If you do not know the current market value of your facility, please continue with question 5.**

The current market value of our facility is approximately \$ \_\_\_\_\_.

**5. (Answer only if you did NOT answer question 4) On which floor is your center located?**

- Basement  
 First floor  
 First and second floor  
 Basement and first floor  
 Other \_\_\_\_\_

**6. (Answer only if you did NOT answer question 4) If you own your facility, please give the year your facility was purchased:**

Our facility was purchased \_\_\_\_\_  
 Year

**7. (Answer only if you did NOT answer question 4) If you own your facility, please provide its purchase price. Note: You may provide this figure in dollars per square foot in the space indicated if you know the number of square feet purchased:**

The purchase price of our facility was \$ \_\_\_\_\_.

The purchase price of our facility was \$ \_\_\_\_\_ per square foot for \_\_\_\_\_ sq. ft.

**8. (Answer only if you did not answer question 4). *This section asks about the physical square footage of the center. If you do not know the measurements, you may take them yourself or one of our assistants will be happy to come to your center and take the measurements. Or, You may attach a copy of your center's floor plans instead (the owner or landlord may have floor plans, make sure they are labeled according to the space designations listed below).***

**Please provide the square footage of your center—**

Classroom space: \_\_\_\_\_ sq. ft.

Administrative space: \_\_\_\_\_ sq. ft.

Indoor play space: \_\_\_\_\_ sq. ft.

Outdoor play space: \_\_\_\_\_ sq. ft.

Other space (please specify if not on list):

Kitchen space: \_\_\_\_\_ sq. ft.

Bathroom space \_\_\_\_\_ sq. ft.

**9. If you own your building, we would like to know the annual finance value of any capital costs for fiscal year 2001-2002. Capital Cost is defined as a one-time or non-recurring expenditure (usually financed over a certain period of time) for physical improvements to your facility such as acquisition of existing buildings or land, construction of new buildings/structures including additions or major alterations, acquisition of fixed equipment (permanent equipment such as desks, shelves, lighting, kitchen) and similar expenditures.**

**Capital Costs for fiscal year 2001-2002**

<b>Item</b>	<b>Annual Cost for 2001-2002</b>
<i>Ex: Modular Classroom Unit</i>	<i>\$2000 ( financed at \$2000/yr for 10 years)</i>
<i>Ex: New electrical wiring</i>	<i>\$10,000 (paid all at once)</i>
<i>Ex: Playground Playscape</i>	<i>\$500 (\$500/yr for 6 years)</i>

**10. Is any of the building/space donated to you? (please check the most accurate statement)**

- Yes, all our space is donated
- Yes, part of our space is donated
- No, none of our space is donated
- Don't know
- Other (please specify) \_\_\_\_\_

**11. Do you receive any kind of financial help on your rent/mortgage which reduces your annual rent/mortgage below what it would be normally be if you had to pay the market rate?**

- Yes
- No
- Don't know
- Other (please specify) \_\_\_\_\_

**12. If you answered yes to the preceding question, please choose the most accurate statement regarding the amount of financial help you receive annually:**

- We receive a rent or mortgage discount/financial help in the amount of \$ \_\_\_\_\_ per year.
- We receive a rent or mortgage discount/financial help in the amount of \$ \_\_\_\_\_ per square foot per year.
- We receive a rent or mortgage discount but I don't know the amount.
- Other (please specify) \_\_\_\_\_.

**12a. If you receive a rent/mortgage discount or use donated space, and it were discontinued, what would you do?**

- \_\_\_\_ we would plan to look for a smaller facility
- \_\_\_\_ we would plan to pay to stay in the same size facility
- \_\_\_\_ we would plan to look for cheaper facility, the same size
- \_\_\_\_ don't know

**12b. If you receive a rent/mortgage discount or use donated space, and there any unused rooms or classrooms at your center please estimate the square footage of unused space. (By unused, we mean rooms that remain completely empty for the entire year).**

We have about \_\_\_\_\_ square feet of empty space and there are \_\_\_\_\_ empty rooms.

**13. Are any of your utilities donated? (such as gas, water, electric, trash removal, telephone service)**

- No utilities are donated
- Yes ( please mark any donated utilities from the following list):
- Gas
  - Water
  - Electric
  - Trash Removal
  - Telephone Service
  - Other (please specify) : \_\_\_\_\_
- Don't know

**14. If you have any donated utilities, please provide your most accurate estimate of their annual value.**

The total value of our donated utilities is \$ \_\_\_\_\_ per year

**15. Are any services donated to your center, such as janitorial, lawn care, snow removal, repairs, etc.?  
(This does not include center volunteers such as parents or other community-members).**

Total annual value of donated services \$ \_\_\_\_\_

Please specify the services donated \_\_\_\_\_.

**16. If you use donated services, what would you do if the services were not donated?**

- Do without the service
- Pay for the service
- Ask a center volunteer to do the service
- Other (please specify): \_\_\_\_\_

**17. Is your center air-conditioned?**

- Yes
- No
- Don't know

## **FOOD SERVICE**

*This section asks for information about the costs for serving meals and snacks to the children. (this does not include the cost of serving food at fundraisers or board meetings)*

**1. Please provide the cost of food services (excluding personnel/staff costs: these should be included in the "staff information" section) for the last fiscal year. Most centers have food service preparation on-site, or they hire some type of food service.**

Total annual food service costs (excluding staff wages) \$ \_\_\_\_\_

**2. Was any food donated to the center during the last fiscal year?**

- Yes
- No
- Don't know

**3. If food was donated, what was the total value of donated food for the year?**

Total value of donated food \$ \_\_\_\_\_

## **INSURANCE**

**1. What was your total annual cost of insurance for 2001-2002? Include all forms of insurance such as: insurance for the facilities, liability, fire, theft, flood, vehicle, accident for children, staff or others, child abuse, etc. DO NOT include health insurance or any insurance programs which are part of employee benefits.**

TOTAL ANNUAL INSURANCE COSTS \$ \_\_\_\_\_

**SECTION 6: OTHER OPERATING COSTS**

*Now, we would like to collect information on other operating costs, such as the cost of supplies, materials, and equipment.*

*For our purposes we will use the following definition for equipment:*

Equipment: something that lasts more than 1 year and costs over \$100. such as copy machine, dishwasher, computers, certain types of toys and furniture.

*As part of operating costs, we want to estimate the cost of the equipment your center used during 2001-2002 for equipment owned by the center:*

- *If the center charges depreciation on equipment it has purchased, write in the amount on the table next to “depreciation on equipment”.*
- *If the center does not charge depreciation, or if it purchased small pieces of equipment which it does not depreciate, please estimate the total value of this equipment and record this amount on the table below where indicated.*
- **If you are having difficulty determining the value of your equipment, please fill out Table 2 on PAGE 20.**
- *For equipment rented by the center: fill in the total annual costs associated with rental equipment in the space provided (this includes any maintenance/service costs associated with the rental equipment).*

This information may be available on a financial report, budget, tax statement, audit or other type of document, you may attach a copy of any such documents to this survey.

**1. Table 1. 2001-2002 Other Operating costs:**

Cost type:	Annual Cost/Value of:
Office Supplies	
Children's Program Supplies	
Maintenance/Janitorial Supplies	
Rental Equipment and maintenance on rental equipment	
Non-depreciated equipment purchased during the last year.	
Depreciation on all purchased equipment (if available)	
Transportation and travel	
Telephone	
<i>Utilities:</i>	
Gas/Electric	
Water	
Other:	
<b>Property Taxes</b>	
Medical Supplies	
Postage	
Marketing, advertising, public relations	
Photocopying, printing, publications	
Copy paper	
Licensing and fees	
Dues and subscriptions	
Interest payments and bank service charges	
Parking Spaces	
Miscellaneous	
Other, please specify:	
Other, please specify:	
Other, please specify:	
Internet access	
<b>TOTAL ANNUAL "OTHER" OPERATING COSTS</b>	





***DONATED EQUIPMENT:***

**3. In 2001-2002, did the center receive any donated equipment? If you received donated equipment, please give us a list of the donated items in the table below. For each item, we would like to know its condition and approximate replacement value.**

<b>Donated Equipment</b>	<b>How Old is it?</b>	<b>Condition (circle one)</b>			<b>Replacement Value</b>
(Example) Copy machine		Good	Fair	Poor	\$ 150
		Good	Fair	Poor	
		Good	Fair	Poor	
		Good	Fair	Poor	
		Good	Fair	Poor	
		Good	Fair	Poor	
		Good	Fair	Poor	
		Good	Fair	Poor	
<b>Total Value of Donated Equipment</b>					

***DONATED SUPPLIES AND MATERIALS:***

**4. In 2001-2002, did your center receive any donated supplies and materials? If so, please list each item. For each, please estimate the market value of the items.**

<b>Donated Supplies and Materials</b>	<b>Market Value of Donated Supplies and Materials</b>
(example) 100 boxes crayons	\$300
<b>TOTAL VALUE OF DONATED SUPPLIES AND MATERIALS</b>	

**SECTION 7: TOTAL ANNUAL OVERHEAD COSTS.**

*If you are a center that is part of a large system of centers, or part of a large sponsoring agency which provides services to your center, please answer the following question:*

**1. How much are you charged for overhead costs, as a contribution for the costs of operating your larger system of centers?**

TOTAL ANNUAL OVERHEAD COSTS: \$ \_\_\_\_\_

**SECTION 8: TRANSPORTATION**

**1. Does your center provide transportation to the children?**

- Yes
- No
- Other (please explain) \_\_\_\_\_

**2. If you answered “yes” to the preceding question, does your center own or rent the cars/buses used to transport the children?**

- Own
- Rent
- Other (please explain) \_\_\_\_\_

**3. How many vehicles used for transporting children are owned and how many are rented?**

\_\_\_\_\_ vehicle(s) owned

\_\_\_\_\_ vehicle(s) rented

**4. If you rent, how much did your center spend last year on renting transportation vehicles?**

Annual cost of renting transportation vehicle(s): \$ \_\_\_\_\_

**5. If you own the vehicle(s), please fill out the table below:**

Owned Vehicle	Year of vehicle	Purchase price	Condition (circle)	Approximate Current market value (if known)
1			Good fair poor	
2				
3				
4				

**6. How much was spent on gas last year for all the vehicles used to transport children?**

Cost of gas for transporting children last fiscal year \$ \_\_\_\_\_

**7. How much was spent in 2001-2002 on insurance associated with transportation for your center?**

Cost of transportation insurance last fiscal year: \$ \_\_\_\_\_

**SECTION 10: TOTAL OPERATING BUDGET****1. Please provide your total operating budget and line item expenditures for the following categories for fiscal year 2001-2002:**

- a. Total annual operating budget \$ \_\_\_\_\_
- b. Total annual expenditure on materials and supplies used for classroom only \$ \_\_\_\_\_
- c. Total annual expenditure on classroom equipment \$ \_\_\_\_\_
- d. Total annual expenditure on playground equipment \$ \_\_\_\_\_

**SECTION 11: FEES AND REVENUE****1. Please provide the amount of your regular monthly parent fees per child for the following age groups for fiscal year 2001-2002. You may add age groups in the blank rows if you have more than those listed.**

Age Group	Parent Fee Per Child
infants	\$
toddlers	\$
Pre-k	\$
School age children	\$

**2. Do you charge a sliding scale fee (based on family income) for children from low-income families who are not subsidized by the county or state?**

- Yes
- No
- Don't know

**3. If yes, how do you finance the sliding scale fees?**

- From other fee revenue or program profits
- From funds from our sponsoring agency
- From outside funding
- Other (please specify): \_\_\_\_\_.

*This section asks for information to help us estimate the total income and revenue from your program for the fiscal year 2001-2002. If the fiscal year is not yet over, please project for the remaining months.*

**4. In the fiscal year 2001-2002 how much cash did you earn or take in from the following sources:**

- Program fees paid by parents .....\$ \_\_\_\_\_
- Program fees paid by the state or county .....\$ \_\_\_\_\_
- Child care vouchers .....\$ \_\_\_\_\_
- USDA Child Care Food Program .....\$ \_\_\_\_\_
- Subsidies or contributions from local community groups  
(such as United Way) .....\$ \_\_\_\_\_
- Cash contributions from a church, corporation, university,  
School, or other sponsor.....\$ \_\_\_\_\_
- Other municipal, state or federal contributions .....\$ \_\_\_\_\_
- Special events and fundraising efforts.....\$ \_\_\_\_\_
- Cash contributions from parents' employers.....\$ \_\_\_\_\_
- Private donations ..... \$ \_\_\_\_\_
- Investment income .....\$ \_\_\_\_\_
- Other ..... \$ \_\_\_\_\_

**5. 2001-2002 Subsidies:** Please fill out the table below describing the subsidies you received for fiscal year 2001-2002. Please give your best estimate for average monthly totals. This may mean multiplying by 4 if you report information weekly, dividing by 4 if you report information quarterly, multiplying by 2 if you report your information twice a month, etc. You may attach a copy of any paperwork that provides this information, if it is more convenient.

Type of Subsidy	Average Monthly Number of slots	Number of months per year covered by subsidy	Average Monthly Number of slots by age (if you do not have this information, leave blank)	Total value of subsidy for all slots of this type (monthly average)	Total value of parent co-pays for all slots of this type (monthly average).
<b>Center Based Care Contract</b> with Division of Family Development (DFD)			# Infant slots _____ #Toddler slots _____ #Preschool slots _____ #School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable
<b>New Jersey Cares for Kids</b> contract with Division of Family Development (DFD) voucher			#Infant slots _____ #Toddler slots _____ #Preschool slots _____ #School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable
<b>Work First New Jersey</b> contract with Division of Family Development (DFD) voucher			#Infant slots _____ #Toddler slots _____ #Preschool slots _____ #School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable
Voucher from <b>Unified Child Care Agency (UCCA)</b>			#Infant slots _____ #Toddler slots _____ #Preschool slots _____ School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable
<b>Abbott</b> Subsidy through contract with <b>Division of Family Development (DFD)</b>			# Preschool slots _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable
<b>Abbott</b> subsidy through contract with <b>Board of Education</b>			#Preschool slots _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know Not applicable
Voucher payment from individual county government			Infant slots _____ Toddler slots _____ Preschool slots _____ School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know Not applicable
Individual parent federal or state government subsidies			Infant slots _____ Toddler slots _____ Preschool slots _____ School Age _____	\$ _____ <input type="checkbox"/> Don't know <input type="checkbox"/> Not applicable	\$ _____ <input type="checkbox"/> Don't know Not applicable
Other:					

**6. Is your program currently contracting with the local Board of Education to provide preschool services to 3 and 4 year olds under Abbott?**

- Yes
- No
- Don't know

*If you answered yes to the preceding question, please answer the remaining questions. If you answered no, you may skip to the end of the questionnaire.*

**7. How many 3 and 4-year-olds are funded under the district contract?**

\_\_\_\_\_ 3-year-old are funded

\_\_\_\_\_ 4-year-olds are funded

- Don't know how many 3 and 4 year olds are funded under the district contract
- Not applicable
- Other (please specify): \_\_\_\_\_

**8. If your center is receiving Abbott subsidies to provide preschool services, how does your center fund wrap around care hours (hours that extend before and after the regular school-day to accommodate working parents) Check all that apply.**

- Through a contract with Division of Family Development (DFD)
- Through a contract with the local school district
- Other please specify: \_\_\_\_\_
- Not applicable

**9. How many daily hours of wraparound services are being subsidized by the above organization/s?**

**The above organization/s funds** \_\_\_\_\_ daily wraparound hours

- Don't know how many hours
- Not applicable
- Other (please specify): \_\_\_\_\_

**10. Please provide a monthly estimate of the value of these wraparound services:**

Monthly value of wraparound services is about \$ \_\_\_\_\_

**11. Is the value indicated above included on the "subsidies table" on the previous page?**

- Yes
- No. If not, how many children use the wraparound hours? \_\_\_\_\_ # of children.
- Other \_\_\_\_\_

**12. Under Abbott, if you are reimbursed for less than 12 months and your center is open 12 months, how are the remaining months financed? Please explain in the space below:**

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**13. Is transportation provided by the district?**

- Yes
- No
- Don't know

**14. If you receive Abbot funds, how are these funds being used? Check all that apply.**

- Increased salaries
- Hiring additional staff
- Criminal background checks
- Materials and supplies
- Equipment
- Other (specify): \_\_\_\_\_

**15. What requirements, if any, has the district imposed that you must pay for with these funds?**

- Hiring additional teachers or assistant teacher/aids
- Hire family workers
- Increase salaries
- Criminal background checks
- Materials/supplies
- Equipment
- Other (specify): \_\_\_\_\_

*You are finished with this part of the survey. There are two other sections. Thank you for your time!*



**SECTION 2: INDIVIDUAL CLASS INFORMATION**

*We would like to collect information describing the composition of your individual classes. Please refer to the following definitions when filling out the table below.*

**TEACHER** refers to persons in charge of the group or class of children. **ASSISTANT TEACHER/AIDS** refers to persons working in a class under the supervision of a teacher. **CLASS MEETING TIME** refers to the times that each class begins and ends in a typical day. This time period includes nap, snack, recess and educational components.

Class	Class meeting time:	Meeting Days (check the day/s that apply)	Teacher's Initials:	Number of Assistants/Aids in classroom	Number of children enrolled in each age group in class
1	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
2	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
3	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
4	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
5	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
6	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):
7	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		____ 0 to 18 months ____ 18 months to 2 ½ years ____ 2 ½ years to 3 years ____ 3 years to 4 years ____ 4 years to 5 years ____ 5 year-olds ____ other (please specify):

Class	Class meeting time:	Meeting Days (check day/s that apply)	Teacher's Initials:	Number of Assistants/Aids in classroom	Number of children enrolled in each age group in class
8	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
9	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
10	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
11	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
12	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
13	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			
14	From: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
	To: _____ am/pm	Thursday _____ Friday _____ Saturday _____ Sunday _____			

Class	Class meeting time:	Meeting Days (check day/s that apply)	Teacher's Initials:	Number of Assistants/Aids in classroom	Number of children enrolled in each age group in class
15	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
16	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
17	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
18	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
19	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
20	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):
21	From: _____ am/pm To: _____ am/pm	Monday _____ Tuesday _____ Wednesday _____ Thursday _____ Friday _____ Saturday _____ Sunday _____	1. _____ 2. _____		_____ 0 to 18 months _____ 18 months to 2 ½ years _____ 2 ½ years to 3 years _____ 3 years to 4 years _____ 4 years to 5 years _____ 5 year-olds _____ other (please specify):

**SECTION 3 : INDIVIDUAL STAFF CHARACTERISTICS**

*This section asks for specific information about staff members, including the center director and volunteers. Answer questions 2 through 7 by writing or circling the correct number in the appropriate column. It might be best if you detach this sheet for easy reference when completing the table. Start by entering a staff member's initials in the INITIALS column furthest to the left and circle the "V" if the person is a volunteer. The number at the top of each column corresponds to the question numbers on this sheet. NOTE: ECE stands for Early Childhood Education.*

- (1) **HOURS WORKED PER WEEK**.....Enter the normal number of hours that each staff member is scheduled to work each week.
- (2) **EXPERIENCE AT THIS CENTER**.....Write the total number of months or years that each staff member has in this center's program.
- (3) **PRIOR EXPERIENCE IN ECE**.....Write the total number of years of experience that each staff member has had in childcare or a related field prior to joining your staff.
- (4) **JOB TITLES/POSITIONS**.....Circle the number that best describes the staff member's title or job description(You may circle more than one if you have more than one position):
- |  |   |
|--|---|
| 1. Center Director                       | 8. Bus Driver                                   |
| 2. Assistant Center Director             | 9. Nurse  |
| 3. Head Teacher (a supervising teacher)  | 10. Payroll/Accounting                          |
| 4. Teacher (main teacher in a classroom) | 11. Food Service                                |
| 5. Assistant Teacher/Teacher's Aid       | 12. Family Worker/Social Worker                 |
| 6. Program Supervisor                    | 13. Janitor/Maintenance/Custodial               |
| 7. Administrative Assistant/Secretary    | 14. Other (please specify in the line provided) |
- (5) **SALARY OR WAGE**.....Enter each staff member's gross yearly salary or hourly wage in Column 5. If the staff person earns an annual salary, enter the figure and circle PER YEAR. If the staff person earns an hourly wage, write the amount and circle PER HOUR. It might be best to complete this category with the director, accountant or person that has access to this information.
- (6) **EDUCATION LEVEL**.....Circle the number that describes the employee's HIGHEST level of formal education using the options below. If a staff member is currently in school, circle the number that shows the employee's highest completed level of education.
- |   |  |
|---|--|
| 1. Less than a High School Diploma                  | 5. Bachelor's degree (4-year)                  |
| 2. High School diploma or GED                       | 6. Master's degree                             |
| 3. Some college credits (did not complete a degree) | 7. Ph.D./ Ed.D.                                |
| 4. Associate's degree (2-year)                      | 8. Other (please specify in the line provided) |
- (7) **PROFFESIONAL DEVELOPMENT**.....Indicate how the staff member received his/her specialized training in child development, childcare, early childhood education, etc. by circling the correct number. Circle ALL that apply for each staff person.
- |   |  |
|---|--|
| 1. No training or experience in early childhood education, child development, childcare or related field            | 8. New Jersey Department of Ed. Certification: Teacher of the Handicapped            |
| 2. Some courses in ECE, child development, or related field in High School or Vocational School                     | 9. New Jersey Department of Ed. Certification: Nursery School                        |
| 3. Some courses in ECE, child development or related field at a community college, 2-year college or 4-year college | 10. Montessori   |
| 4. Certified Child Care Professional (CCP)  | 11. High Scope or other specialized curriculum                                       |
| 5. Child Development Associate Certification (CDA)  | 12. BA or Associate's degree in ECE, child development, or related field             |
| 6. New Jersey Department of Ed. Certification: Elementary Education   | 13. Registered Nurse (R.N.)  |
| 7. New Jersey Department of Ed. Certification: Preschool-3 Teaching   | 14. Some graduate level courses in ECE, child development, or related field          |
|   | 15. Graduate degree (MA, PhD, EdD, etc.) in ECE, child development, or related field |
|   | 16. NRPA (National Recreation Parks Association Recreation Professional              |
|   | 17. Other: please specify on line provided.  |

FOR OFFICE USE:  
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Initials	(1) Hours Worked Per Week	(2) Experience At This Center	(3) Prior Experience in ECE	(4) Job Titles/Positions	(5) Salary or Wage Gross (before taxes)	(6) Education Level (circle highest degree)	(7) Professional Development (circle all that apply)
1 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
2 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
3 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
4 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
5 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
6 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
7 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
8 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
9 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
10 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
11 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
12 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
13 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
14 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
15 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
16 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
17 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
18 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
19 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
20 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

**STAFF INFORMATION Page 2**

FOR OFFICE USE:  
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Initials	(1) Hours Worked Per Week	(2) Experience At This Center	(3) Prior Experience in ECE	(4) Job Titles/Positions	(5) Salary or Wage Gross (before taxes)	(6) Education Level (circle highest degree)	(7) Professional Development (circle all that apply)
21 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
22 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
23 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
24 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
25 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
26 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
27 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
28 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
29 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
30 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
31 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
32 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
33 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
34 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
35 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
36 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
37 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
38 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
39 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
40 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

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FOR OFFICE USE:  
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Initials	(1) Hours Worked Per Week	(2) Experience At This Center	(3) Prior Experience in ECE	(4) Job Titles/Positions	(5) Salary or Wage Gross (before taxes)	(6) Education Level (circle highest degree)	(7) Professional Development (circle all that apply)
41 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
42 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
43 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
44 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
45 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
46 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
47 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
48 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
49 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
50 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
51 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
52 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
53 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
54 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
55 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
56 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
57 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
58 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
59 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
60 V		yrs/mos		1 2 3 4 5 6 7 8 9 10 11 12 13 14	\$ _____ per yr./ hr.	1 2 3 4 5 6 7 8	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

