

A. INTRODUCTION

Thank you for speaking with me today. As you know, my organization, Mathematica Policy Research is conducting the Assessing the Implementation and Cost of High Quality Early Care and Education (ECE-ICHQ) study, funded by the Office of Planning, Research and Evaluation (OPRE) in the Administration for Children and Families. The focus of this study is on understanding how programs support quality early care and education and how much it costs to do so.

As part of the ECE-ICHQ study, the study team is conducting on-site visits to a variety of centers. A critical component of these on-site visits are the focus groups and interviews, which will be used to gather feedback from key staff on the data collection tools and methods so they can be further refined.

The purpose of this interview is to gather your feedback on the cost workbook, a document that we sent to you a few weeks ago for completion. This interview is not an assessment or monitoring effort. Your participation is voluntary and you may skip questions you do not want to answer. Information you provide will be treated in a private manner and we will not attribute specific comments to individual respondents. Your feedback will help us refine the cost workbook instrument and methodology so that we are able to collect the most useful data possible. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this collection is 0970-0355 and it expires 03/31/2018. This interview data will only be used in combination with the feedback from other study participants; we will not identify a specific person, program, or state. If you do not feel comfortable answering a particular question, please let me know and we will move on to the next one.

This discussion should take about one and a half hours. Do you have any questions before we begin?

[Note to interviewer: The research team will not ask all questions of all respondents. For example, some questions pertain only to the work of certain staff (for example, questions pertaining to umbrella organizations will only be asked if the center is part of a larger organization). Interviews will also be customized based on each respondent's completed cost workbook, so you should have the cost workbook and review tool available to you when conducting this interview.]

B. INTERVIEW GUIDE

A. Please tell me about your overall experience completing the cost workbook.

- About how much time did you spend collecting the information you needed to respond to the questions?
- About how much time did you spend entering information into the workbook?
- Who was involved in completing the workbook?
- What resources or information did you use to complete the workbook? Financial records? Discussions with other staff?
- Overall, were some sections easier or more difficult for you to complete? If so, which ones were easier or more difficult? Why?

B. Please tell me about your overall experience completing the “**Your Center**” tab.

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.

C. Salaries and Fringe

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- "Do the staff titles in B1 align with those you use in your center?"
- - If not, what titles do you use?"
- Are there positions in your center that are not represented?
- [IF THERE IS VARIATION IN SALARIES FOR THE SAME POSITION] What factors contribute to variation in salaries of staff with the same position?
- If your center shares some staff with a larger organization, how did you calculate the salaries and benefits of those staff members?
- For salaries and fringe costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?

D. Staff Training and Education

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- If you did not report costs related to staff training materials or packages in the last fiscal year, have you ever made such a purchase? If so, when did you last make such a purchase?

E. Contracted Services

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- For [ANY CONTRACTED SERVICES LISTED IN d2 THAT ARE UNCLEAR]: could you tell me more about the equipment/asset listed in I2?

F. Volunteer labor

- Was the phrasing of the item in this tab clear and easy to understand? Please let me know if any part of the item was not clear to you, or did not seem relevant to you.
- If your center uses volunteer labor, how did you estimate the value of estimated hourly wage for this type of work? How confident are you in this estimate?

G. Facilities

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- If your center shares facilities or space, how did you estimate the value of the shared facilities or space? How confident are you in this estimate?
- For facilities or space costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?
- If your center uses donated space, could you provide additional details on:
 - How you estimated the value of the donated space? How confident are you in this estimate?
 - How costs such as utilities or janitorial services are covered in the donated space that your center uses?

H. Food Services

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- If your center received donations of food or food services, how did you estimate what the donated food or food services would have cost? How confident are you in these estimates?
- For food and preparation costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?

I. Supplies and Materials

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- For [ANY MATERIALS OR SUPPLIES LISTED IN H1 THAT ARE UNCLEAR]: could you tell me more about the material/supply you listed in G1 (for example: what dues or subscriptions did you pay?)

- If you did not report costs related to child assessment materials or packages in the last fiscal year, have you ever made such a purchase? If so, when did you last make such a purchase?
- If you did not report costs related to curriculum materials or packages in the last fiscal year, have you ever made such a purchase? If so, when did you last make such a purchase?
- For supplies and materials costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?

J. Equipment

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- If you estimated the original value of some equipment or assets, how did you estimate the original value of each item? How confident are you in these estimates?
- For [ANY EQUIPMENT OR ASSETS LISTED IN I2 THAT ARE UNCLEAR]: could you tell me more about the equipment/asset listed in I2?
- If your center received donated equipment, how did you estimate the value of the donated equipment? How confident are you in these estimates?
- For equipment costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?

K. Miscellaneous

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- For [ANY MISCELLANEOUS ITEMS LISTED IN J2 THAT IS UNCLEAR]: could you tell me more about the miscellaneous purchases and expenditures?
- For [ANY MISCELLANEOUS DONATED ITEMS LISTED IN J3 THAT IS UNCLEAR]: could you tell me more about the miscellaneous donations to the program?

L. Overhead

- Was the phrasing of items in this tab clear and easy to understand? Please let me know if any questions were not clear to you, or did not seem relevant to you.
- For indirect costs that were provided by a central office or umbrella organization, can you tell me how those estimates were derived? How confident are you in these estimates?

M. Revenues

- Was the phrasing of the item in this tab clear and easy to understand? Please let me know if any part of the item was not clear to you, or did not seem relevant to you.
- Did the revenue categories make sense for your center?
- How did you identify the two largest revenue sources for your center?
- How did you determine the number of children funded by each program or source listed in J2?
- How did you determine the number of children funded by multiple sources?
- Has there been a major change in total revenue (more than 10%) from the previous fiscal year? In which revenue categories?
- Thinking about the last completed fiscal year, how stable was the revenue from each source from month-to-month?
- In general, are your center's revenues more than, equal to, or less than its expenses each year?
 - If revenues are less than expenses, have shortfalls affected your center's operations or plans? How?
 - If revenues are more than expenses, how is the net revenue used (e.g., taken as profit, reinvested in the center, other)?
- Is your center able to collect all tuition and fees due from families?
 - If not, about what proportion of tuition and fees due does your center collect?"

N. Other Costs

- Are there any costs that your center incurs that were not captured by this cost workbook? [If yes: Please describe those costs to me, including the dollar amount.]

O. Additional Topics

- Are there any additional topics that you feel are important we cover that we did not already talk about?