

Assessing the Implementation and Cost of High Quality Early Care and Education Cost Workbook

Introduction and Instructions

Please scroll down to read all instructions.

The Assessing the Implementation and Cost of High Quality Early Care and Education (ECE-ICHQ) project will produce measures of implementation and costs that help us better understand how early childhood programs use their resources to make a difference for children's early childhood experiences and outcomes. This workbook collects information on the cost of operating your early care and education program.

The time required to complete the workbook is estimated to average 7.5 hours per response, including the time to review instructions, search existing data resources, gather the data needed, complete, and review the information collection with a study team member.

What is this survey about?

This survey is for programs included in the ECE-ICHQ study. It asks questions about the costs of running an early care and education program. The questions refer to your center, meaning services provided at a specific address or site.

How is the survey organized?

The survey is divided into ten sections, labeled A through K. Each section appears as a separate tab in the workbook. Section A asks general questions about your center. Sections B through K ask about specific types of costs. Section J asks about enrollment and child care hours. You can access each section by clicking on the tabs at the bottom of this page. Please complete the questions in all sections. Please save your file after completing each section.

What time period is covered?

Please report costs for the most recently completed fiscal year. The survey refers to the 12-month time frame you select as the "reporting period". Please specify your reporting period (the most recently completed fiscal year) in Section A.

What information will I need to complete the survey?

You will need information about center's expenditures and use of resources, such as facilities. Please use actual expenditure records rather than budgets when gathering information to answer survey questions. Information from budgets does not always represent actual expenditures. Please indicate on each tab the records or other sources of information used to complete that tab.

Who should complete the survey?

A person who is familiar with program expenditures and accounting records, such as a financial manager, should have primary responsibility for completing the survey. This person may need to consult with other people to gather information required to address some questions.

How will survey data be used?

Information gathered through this survey will be used to help estimate the costs of activities related to program quality. All data will be treated in a private manner. Only members of the research team will have access to survey responses. The study team will report estimates of the overall costs and the costs of different program activities and components at an aggregate level. The names of individual programs will not be linked with cost estimates in reports.

Thank you for your participation in this important study.

This survey was prepared by Mathematica Policy Research with support from the Administration for Children and Families, Office of Planning, Research and Evaluation.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is XXXX-XXXX. The time required to complete this information collection is estimated to average 7.5 hours per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Health & Human Services, OS/OCIO/PRA, 200 Independence Ave., S.W., Suite 336-E, Washington D.C. 20201, Attention: PRA Reports Clearance Officer

SECTION A: YOUR CENTER

This section requests basic information about your center and the time period for cost information you provide. We use the term "center" to describe all of the early care and education services for children 0-5 offered by your organization at a single address. Please review the pre-populated information and complete all blank entries.

A1. What are the name and address of your center?

Center name:	[Click here and start typing]
Center address:	[Click here and start typing]

A2. Please provide contact information for the person primarily responsible for completing this survey.

Name:	[Click here and start typing]
Position/Title:	[Click here and start typing]
Email:	[Click here and start typing]
Telephone:	[Click here and start typing]

A3. Please provide the name(s) and contact information for any additional people who helped complete this survey.

[Click here and start typing]

A4. What is the period for which you are reporting costs (the "reporting period")? This period should be the 12 months of your center's most recently completed fiscal year.

[Enter month]	[Enter Year]	TO	[Enter Month]	[Enter Year]
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A5. Does your center operate as part of a larger organization or entity (such as a network of centers, a nonprofit organization, or a university)?

[Click here and select]

A6. If you answered YES to item A5, please enter the name of the larger organization or entity that your center in which your center operates.

[Click here and start typing]

A7. What was your center's total revenue (income) during the reporting period?

[Enter dollar amount]

A8. If any unusual circumstances affected costs during the reporting period you indicated (for example, unusually high staff turnover or major changes in center operations), please use the space below to describe them.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION B: SALARIES AND FRINGE BENEFITS

This section asks questions about salary and fringe benefit expenses for regular, paid staff during the reporting period. Payments to individuals who are consultants or contractors can be recorded in Tab D. Please scroll down to answer all questions.

B1. Using the table below, please enter the compensation paid to regular staff at the center during the reporting period.

For each staff member:

1. Enter the staff member's initials
2. Enter the staff member's title or position
3. **Select the code that most closely corresponds to that job title using the drop down menu in the table** (Definitions for each job code appear at the bottom of this tab.)
4. Enter the actual amount paid as regular compensation to the staff member during the reporting year
5. Indicate whether the staff member worked full time (35 or more hours per week) during the reporting year
6. Enter the number of months the staff member was employed during the reporting period.

Staff member initials	Title/position	Job code (see definitions at the bottom of this tab)	Amount paid to the staff member during the reporting year	Did this staff member work full time (35 hours per week or more)?	Number of months employed during the year
<i>Example:</i> J.D.	(2) Teacher	(2) Teacher	29,000	Yes	12
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	
		[Select]		[Select]	

B4. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

Job Code Definitions:

- 1) Head or Lead Teacher refers to persons in charge of a group or classroom of children, often with staff supervisory responsibilities.
- 2) Teacher refers to persons who may take responsibility for the classroom at times of the day; collaborates with other teachers.
- 3) Assistant Teacher refers to persons working under the supervision of a teacher. May or may not lead certain activities (art projects, story time) but does not have sole responsibility for the classroom and does not have staff supervisory responsibilities.
- 4) Teacher-Director refers to a person with both teaching and administrative duties on a regular basis (not just filling in for absent teachers).
- 5) Director refers to a person who does not have regular teaching duties, and who serves as the director of the child care program, with staff supervisory responsibilities.
- 6) Educational /Curriculum Director/Coordinator refers to a person responsible for the curriculum of the program, may supervise teachers
- 7) Executive Director refers to a person who does not have regular teaching duties, and who does not directly supervise classroom teachers. Only use this job title if there is a separate staff member who directly supervises teachers (such as an Educational Director or Curriculum Director).
- 8) Floater refers to a regular paid staff person who is not regularly assigned to a particular room, but fills in different positions as necessary.
- 9) Aide or Teaching Assistant refers to persons working under the supervision of a teacher, but who are not included in meeting licensing requirements for teacher/child ratios.
- 10) Paid work-study students, other paid students who are not included in meeting licensing requirements.
- 11) Administrative Personnel refers to persons who hold administrative positions in the program (administrative assistant, finance, etc.), but who do not have classroom responsibilities on a regular basis.
- 12) Other professional (e.g., social worker, speech therapist)
- 13) Other staff (e.g., cook, maintenance personnel)

SECTION C: STAFF TRAINING AND EDUCATION

This section asks questions about expenditures on training and education provided to staff members at your center. Please scroll down to answer questions.

C1. What were your center's expenditures on staff training during the reporting period?

Using the table below, please indicate the training item/expense, the expenditure amount, and a description of the purpose of the training. Examples of training expenditures include:

- Fees paid for training workshops
- Fees paid to training consultants/providers
- Fees for professional training provided by state or local agencies
- Purchases of training curricula and other materials
- Staff travel allowances for attending trainings off-site
- Payments or subsidies for courses that staff take for educational credit (for example, college or university courses)

If a list of itemized expenditures is not available, please use the last row of the table to enter the center's total expenditures on training during the reporting period and a description of what is included in this cost.

Item/Expense	Expenditure (in dollars)	Description
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
	[Enter dollar amount]	
OR if unable to provide an itemized list, provide the total amount for all training expenditures below:		
Total amount for all training expenditures:	[Enter dollar amount]	

C2. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION D: CONTRACTED SERVICES

This section asks questions about services purchased from organizations and/or people who operate independently. Services purchased from contractors may include administrative services, specialized services for children and families, substitute teaching, technology support, and so on. Please scroll down to answer questions.

D1. Did your center contract with a company, organization, consultant, or other professional during the reporting period (the most recently completed fiscal year)? (Do not include contracts that were reported under Tab C: Staff Training and Education.)

[Click here and select]

D2. If you answered YES to D1, please list your center's expenditures on contracted services during the reporting period. Please do not include contracted services that were reported under Tab C: Staff Training and Education.

Using the table below, please enter:

- the name of the contractor
- the expenditure amount
- the type of service purchased (select one from the drop-down list)
- a description of the services provided.

Contractor	Expenditure amount	Type of service purchased (please select a category from the drop-down list)		Description or additional notes
<i>Example:</i> Substitute teacher Jane S.	\$ 1,000.00	(1) Instruction and caregiving (such as substitute teaching)	<i>[If other, specify here]</i>	Fees paid to substitute teaching contractor.
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	
	[Enter dollar amount]	[Click here and select]	<i>[If other, specify here]</i>	

	[Enter dollar amount]	[Click here and select]	[If other, specify here]	
	[Enter dollar amount]	[Click here and select]	[If other, specify here]	
	[Enter dollar amount]	[Click here and select]	[If other, specify here]	
	[Enter dollar amount]	[Click here and select]	[If other, specify here]	

D3. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION E: VOLUNTEERS

This section asks questions about volunteers working at your center during the reporting year. Please scroll down to answer all applicable questions.

E1. Did the center have any volunteers during the reporting year?

[Click here and select]

E2. IF YOU ANSWERED YES TO QUESTION E1: Approximately how many people volunteered at the center during the reporting year?

[Enter number of people]

E3. Did the center track the number of volunteer hours contributed during the reporting year?

[Click here and select]

E4. IF YOU ANSWERED YES TO QUESTION E3: How many volunteer hours were contributed during the reporting year?

[Enter number of hours]

E5. Did the center estimate the dollar value of volunteer hours contributed during the reporting year?

[Click here and select]

E6. If yes, what was the estimated dollar value of volunteer hours contributed during the reporting year?

[Enter dollar amount]

E7. Please use the space below to describe the sources of information for this section and provide other explanatory notes (including methods for estimating the dollar value of volunteer hours), as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION F: FACILITIES

This section asks questions about facilities-related costs during the reporting year. Please scroll down to answer all questions.

F1. Using the table below, please describe the main building or facility your center used during the reporting period.

Building address or name	Description (for example, space in commercial building, school)	Number of classrooms used for early childhood care and education	Does the facility include office or administrative space for the ECE center? (Yes/No)	Does the facility have an outdoor play space for the ECE center? (Yes/No)

F2. What was the total amount the center paid to use this facility during the reporting period (in mortgage, rent, or lease payments)? If the space was used at no cost to the center, please enter 0.

F3. Was the amount paid by the center subsidized? That is, did the center pay less than market rate for the facility or not pay for the facility at all?

F4a. IF YOU ANSWERED YES TO QUESTION F3: Please describe the source of the subsidy (for example, "The center rented space from a community organization for a below-market rate.")

F4b. IF YOU ANSWERED YES TO QUESTION F3: Please use the table below to provide information about the size of your facility. This information will be used to estimate the cost for renting the space at a market rate. Please enter:

- the total square footage of indoor space occupied by your center
- the approximate percentage of the space used for classrooms
- the approximate percentage of the space used for other purposes (for example, administrative offices)
- the number of months the space was used by the center during the reporting period

Total square footage of indoor space used by the center	Approximate percentage of space used for classrooms	Approximate percentage of space used for offices/ administrative purposes	Number of months space was used during the reporting period
[Enter number of square feet]	[Enter percentage]	[Enter percentage]	[Enter number of months]

F5. What was the total amount the center paid for utilities (for example, gas and electric, water) for this facility during the reporting period? (If the utilities were provided at no cost to the center, please enter 0.)

F6. Was the amount paid for utilities by the center subsidized? In other words, did the center pay less than market rate for utilities?

F7. IF YOU ANSWERED YES TO QUESTION F6: Please describe the source of the subsidy (for example, "The center paid a flat amount for utilities to the organization that owns the building.")

F6. Did the center have expenditures for facilities maintenance, repairs, or improvements during the reporting year?

F6a. IF YOU ANSWERED YES TO QUESTION F6: Please enter the amount of each expenditure on facilities maintenance, repairs, or improvements and a description in the table below. Please do not include any amounts reported in other tabs of the workbook (for example, contracted services).

Description of facilities-related expense	Expenditure amount
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]
	[Enter dollar amount]

F7. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION G: SUPPLIES, MATERIALS, AND FOOD

This section asks questions about supplies and materials purchased during the reporting year (the most recently completed fiscal year). Please scroll down to answer all questions.

G1. Please use the table below to list supplies and materials purchased by the program during the reporting period.

For the purposes of this survey, supplies and materials are items that cost under \$1,000 and are used and replenished regularly. Examples of supplies and materials include office supplies, classroom supplies, books for children or adults, and curriculum or child assessment materials.

For each item, please enter (1) a description of the material or supply, (2) the total dollar amount spent, and (3) the main purpose of the supply or material (choose a category from the drop-down list).

Description	Expenditure	Purpose
<i>Example: Art supplies</i>	\$200.00	(1) Instruction and caregiving (e.g., classroom supplies)
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]

	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]
	[Enter dollar amount]	[Click here and select from list]

G2. Did your center purchase food during the reporting year to provide meals or snacks to children?

[Click here and select]

G3. IF YOU ANSWERED YES TO QUESTION G2: Please provide the amount your center spent on food and related supplies for the reporting period. Please include food and service items such as disposable plates, cups, and utensils. Do not include staff compensation or contracted services reported in Tab B or Tab D. If your center did not pay for food provided to children, please enter 0.

[Enter dollar amount]

G4. Was the amount paid by the center for food and food supplies subsidized? For example, did the state or other agency provide food to the center at a reduced or no cost?

[Click here and select]

G5. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION H: EQUIPMENT

This section asks questions about durable equipment costs during the reporting period. Please scroll down to answer all questions. For the purposes of this survey, durable equipment includes items with an expected useful life of more than one year and a cost of more than \$1,000.

H1a. Did your center calculate an annual depreciation expense for equipment used during the reporting period? In other words, does your center spread the cost of equipment that is used for multiple years (for example, a computer) by calculating an "annual cost" for that equipment? Please use the drop-down list to select YES or NO.

[Click here and select]

H1b. IF YOU ANSWERED YES TO QUESTION H1a: What was your center's total annual depreciation expense for equipment used during the reporting period?

[Enter dollar amount]

H1c. IF YOU ANSWERED YES TO QUESTION H1a: Please describe the equipment included in the depreciation expense you reported.

[Click here and start typing]

H2a. IF YOU ANSWERED NO TO QUESTION H1a: Did the center purchase any durable equipment (items with an expected useful life of more than 1 year and a cost of more than \$1000) during the reporting year?

[Click here and select from list]

H2b. IF YOU ANSWERED YES TO QUESTION H2a: Please list the equipment purchased by the center during the reporting period and the expenditure for each type of equipment listed.

Type equipment purchased (including number of units if available)	Expenditure (for all units)
Example: Desktop computers (3 units, \$1000 per unit)	\$ 3,000.00

[Click here and start typing]	[Enter dollar amount]
[Click here and start typing]	[Enter dollar amount]
[Click here and start typing]	[Enter dollar amount]
[Click here and start typing]	[Enter dollar amount]
[Click here and start typing]	[Enter dollar amount]
[Click here and start typing]	[Enter dollar amount]

H3a. Did your center lease or rent any equipment during the reporting period? Please use the drop-down list to select YES or NO.

[Click here and select]

H3b. IF YOU ANSWERED YES TO QUESTION H3A: Please use the table below to enter a description of equipment leased or rented and the total amount paid during the reporting period.

Equipment leased or rented	Total expenditure during the reporting period
[Click here and start typing]	[Enter dollar amount]

H4. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION I: OTHER/MISCELLANEOUS COSTS

This section asks about costs for items and services that are not reported in other tabs of the workbook. Please scroll down to answer all questions.

- 11. Using the table below, please enter expenditures by the center on other/miscellaneous items and services that occurred during the reporting period and are not reported elsewhere in the survey.** Examples of miscellaneous items and services include:
- insurance costs
 - transportation fees
 - child care licensing fees
 - taxes
 - dues and subscriptions
 - telecommunications services
 - marketing and advertising costs
 - interest payments and bank service charges.

Type of Item or Service Purchased	Description	Expenditure
<i>Example: Internet access</i>	<i>Annual internet access fees</i>	\$ 1,800.00
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]

		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]
		[Enter dollar amount]

12. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and begin typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION J: PAYMENTS TO A LARGER ORGANIZATION OR ENTITY

This section asks questions about payments or overhead costs charged to a center for operating as part of a larger organization or entity (such as a network of centers, a nonprofit organization, or a university). Only centers that answered YES to question A5 should complete this section. If your center does not have a sponsoring organization or does not operate as part of a larger network, you do not need to complete this section.

Payments to a larger organization or entity may appear in your financial records as a direct payment to the organization or as overhead costs (sometimes called "indirect costs" or "administrative support allocations"). These payments or costs may cover functions that benefit multiple centers or parts of an organization, such as administrative services (for example, accounting, human resources, marketing); facilities services; instructional support; or other support services (for example, food services or transportation).

Please scroll down to answer all questions.

J1a. Did your center make a payment or was it charged a cost during the reporting year for operating as part of a larger organization or entity?

[Click here and select]

J1b. IF YOU ANSWERED YES TO QUESTION J1a: What was the amount the center paid or was charged for operating as part of a larger organization or entity (including overhead costs)?

[Enter dollar amount here]

J2. IF YOU ANSWERED YES TO QUESTION J1a: Please describe how your center calculated the payment or overhead costs charged by its larger organization or entity. For example, "We applied an indirect cost rate of 25 percent to salaries, fringe benefits , and other direct costs."

[Click here and start typing.]

J3. Please describe below the items or services that are provided to the center by the larger organization or entity. Please indicate whether expenditures for any of these items or services are reported in other parts of the workbook.

[Click here and start typing.]

J4. Please use the space below to describe the sources of information for this section and provide other explanatory notes, as needed.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION K: CHILD CARE HOURS

This section asks questions about how many children receive care at the center and how many hours of care they receive. This information will be used to estimate the total number of child care hours your center provided during the reporting period. Please scroll down to answer all applicable questions.

K1. For how many weeks per year is your center open to care to children ages 0 to 5?

[Enter number of weeks per year]

K2. For how many hours per week is your center usually open for children ages 0 to 5?

[Enter number of hours per week]

K3. On average, how many children were enrolled in a "full time" option at your center each week during the reporting year?

[Enter number of children]

K4. For how many hours per week, on average, do children enrolled "full time" at your center receive care?

[Enter number of hours]

K5. On average, how many children were enrolled in a "part time" option at your center each week during the reporting year?

[Enter number of children]

K6. For how many hours per week, on average, do children enrolled "part time" at your center receive care?

[Enter number of hours]

K7a. Does your center allow children to receive care on schedules that vary from week to week?

[Click here and select]

K7b. IF YOU ANSWERED YES TO QUESTION K7a: On average, how many children enrolled at your center each week during the reporting year had schedules that varied from week to week?

[Enter number of children]

K8. Please use the space below to describe the sources of information for this section or provide other explanatory notes, as needed.

[Click here and start typing]

**PLEASE SAVE YOUR WORK. IF ALL SECTIONS OF THE WORKBOOK ARE COMPLETE, YOU HAVE COMPLETED THE SURVEY.
THANK YOU VERY MUCH FOR YOUR PARTICIPATION.**