

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 entire workbook is estimated to be a total of 8.0 hours, including time to review instructions, search existing data resources, gather the data needed, complete the workbook, and review the information 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. It also asks questions about expenditures that are directly related to the center's response to the COVID-19 pandemic. 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 11 sections, labeled A through K. Each section appears as a separate worksheet in the workbook. Section A asks general questions about your center. Section B asks questions about the resources the center needed to prepare for operating during the COVID-19 pandemic. Sections BC through J ask about specific types of costs. Section K 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 a recent 3-month period (3 continuous months) when the center was open and serving some or all children in person ~~most recently completed fiscal year~~. The survey refers to the 123-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 the center's expenditures and resource use. 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 and learn about the resources centers required to operate during the COVID-19 pandemic. The information in this study will be used only for research purposes and in ways that will not reveal who you are or identify your center. Federal or state laws may require us to show information to government officials (or sponsors) who are responsible for monitoring the safety of this study. Neither you or your center will be identified in any publication from this study.

Thank you for your participation in this important study.

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

By placing an "X" in the box to the left, I agree that I understand the purpose of this study, including any privacy assurances, and that my participation is completely voluntary.

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 0970-0499. The time required to complete this information collection is estimated to average 8.0 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.

CENTER ID (to be entered by Mathematica staff)

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.~~ This period should be 3 continuous months when the center was open and serving some or all children in person. It should not include any weeks when the center was not serving any children in person or closed due to the COVID-19 pandemic.

[Enter month]

[Enter Year]

TO

[Enter Month]

[Enter Year]

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 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? Please provide the amount you received from each revenue source during the 3-month reporting period.**

| Funding source | Revenue |
|---|-----------------------|
| Public funding | [Enter dollar amount] |
| Child care subsidy programs such as [STATE SUBSIDY PROGRAM] or CCDF (Child Care Development Fund) (can include parent use of vouchers, contracted slots in the center, or tiered reimbursement) | [Enter dollar amount] |
| Head Start/Early Head Start | [Enter dollar amount] |
| State preschool or prekindergarten programs | [Enter dollar amount] |
| Private tuition | [Enter dollar amount] |
| Local government such as preschool or prekindergarten funding from local school board, Title 1 funding, or other local agency, grants from city or county government | [Enter dollar amount] |
| Other types of state or federal government funded programs such as the Child and Adult Care Food Program | [Enter dollar amount] |
| Grants, bonuses, or awards from the [STATE QRIS PROGRAM] (not tied to funding or subsidies for specific children) | [Enter dollar amount] |
| Early Head Start-Child Care Partnership grant | [Enter dollar amount] |
| Community organizations such as the United Way, local charities or other service organizations | [Enter dollar amount] |
| Donations from fundraisers or charitable contributions | [Enter dollar amount] |
| Coronavirus Aid, Relief, and Economic Security Act (CARES) funding, including supplemental CCDF/CCDBG and Head Start funding | [Enter dollar amount] |
| Other federal COVID-19 pandemic relief funds | [Enter dollar amount] |
| State COVID-19 pandemic relief funds | [Enter dollar amount] |
| Nonprofit or private sector COVID-19 pandemic relief funds | [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: EXPENDITURES TO PREPARE TO OPERATE DURING THE COVID-19 PANDEMIC

This section asks about costs for items and services that were required for the center to be prepared to operate during the COVID-19 pandemic.

- B1. Please use the table below to provide information on your center's expenditures on resources required to prepare to operate during the COVID-19 pandemic. Please include resources purchased prior to the 3-month cost reporting period. (Use other tabs in the workbook to report on resources purchased during the 3-month reporting period.) For each item, provide a description of the resource, the type of resource, the expenditure amount, and a description of the purpose of the resource. Examples of resources include:**
- cleaning and sanitation services
 - safety signs and floor stickers
 - physical barriers in classrooms or offices
 - improvements to ventilation systems

| Description | Type | Expenditure | Purpose | |
|--|----------------------------|-----------------------|--|---------------------------------|
| <i>Example: Deep cleaning services</i> | <i>Contracted services</i> | \$ 2,000.00 | <i>(5) Center administration and planning (e.g., licensing fees, insurance, and taxes)</i> | <i>[If other, specify here]</i> |
| | [Click here and select] | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] |
| | [Click here and select] | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] |
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|--|-------------------------|-----------------------|-----------------------------------|--------------------------|
| | [Click here and select] | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] |
| | [Click here and select] | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] |

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION C: SALARIES AND FRINGE BENEFITS

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

C1. Please use the table below to provide information on staff who worked at the center during the reporting period.

For each staff member:

1. Enter the staff member's initials. **Please do not provide the staff member's full name anywhere in the worksheet.**
2. Enter the staff member's title or position.
3. Using the drop down menu, select the job code that most closely corresponds to that staff member's role. (Definitions for each job code appear at the bottom of this tab.)
4. For teaching staff only, enter the number of children in each age group in the teacher's main classroom. For non-teaching staff, no entry is necessary in these columns.
5. For teaching staff only, indicate whether the teacher worked with any school-age children.
56. Enter the actual amount paid to the staff member during the reporting year (salary/wages only), including any overtime.
67. Indicate whether the staff member worked full time (35 or more hours per week) during the reporting year.
78. Enter the number of months the staff member was employed during the reporting period.

Please include any staff members who divide their time among multiple centers or locations. For those staff members, enter the portion of their salary/wages that corresponds with provided support to your center. For example, if a staff member divides her time among four centers, you could enter one-fourth of the amount paid to her during the reporting period.

| Staff member initials | Title/position | Job code (see definitions at the bottom of this tab) | For teaching staff, enter the number of children in each age group in the teacher's main classroom | | | Did teaching staff work with school-age children? (>5 years) | Amount paid to the staff member during the reporting year (salary only) Amount paid to the staff member during the reporting period (salary only) |
|-------------------------|----------------|--|--|--|--|--|--|
| | | | Did teaching staff work with children 0 to <18 months-old Infants (0 to <18 months) | Did teaching staff work with children 18 to <36 months-old Toddlers (18 to <36 months) | Did teaching staff work with children 3 to 5 years old Preschoolers children (3 to <5 years) | | |
| <i>Example:</i> J.D. | Teacher | (2) Teacher | 0 | 15 | 5 | NO | \$ 29,000.00 |
| | | [Click here and select] | [Enter number] | [Enter number] | [Enter number] | [Click here and select] | [Enter dollar amount] |
| | | [Click here and select] | [Enter number] | [Enter number] | [Enter number] | [Click here and select] | [Enter dollar amount] |
| | | [Click here and select] | [Enter number] | [Enter number] | [Enter number] | [Click here and select] | [Enter dollar amount] |
| | | [Click here and select] | [Enter number] | [Enter number] | [Enter number] | [Click here and select] | [Enter dollar amount] |
| | | [Click here and select] | [Enter number] | [Enter number] | [Enter number] | [Click here and select] | [Enter dollar amount] |

C2. Please enter the total amount paid to all employees for payroll taxes and fringe benefits OR the average payroll tax and fringe benefit rate for all staff (as a percentage of salaries). Payroll taxes and fringe benefits may include employer payments for or contributions to taxes, unemployment insurance, disability insurance, worker's compensation insurance, health/dental/vision/life insurance for employees, and retirement accounts for employees. Please include only the employer's payments or contributions.

[Enter dollar amount]

OR

[Enter percentage]

C3. 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.]

C4. Please use the space below to describe changes to your center's expenditures on salaries and fringe during the reporting period due to the COVID-19 pandemic.

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

Job Code Definitions:

- (1) **Center director** – A person who does not have regular teaching duties, and who serves as the director of the ECE program, with staff supervisory responsibilities.
- (2) **Teacher-director** – A person who regularly performs both teaching and administrative duties (not just filling in for absent teachers).
- (3) **Educational/curriculum director or coordinator** – A person responsible for the educational program, may supervise teachers.
- (4) **Lead teacher/teacher** – A person who is regularly in charge of a group or classroom of children. Includes co-teachers.
- (5) **Assistant teacher/aide/teaching assistant** – A person who is regularly assigned to a particular room who works under the supervision of a teacher; may or may not lead certain activities (such as art projects or story time) but does not have sole responsibility for the classroom.
- (6) **Floater/substitute** – A person who is not regularly assigned to a particular room and who fills in different positions as necessary to help meet teacher/child ratios.
- (7) **Administrative personnel** – People who hold administrative positions in the program (for example, financial manager, administrative assistant, etc.), but who do not have classroom responsibilities on a regular basis.
- (8) **Other professional staff or specialists** – People who provide specialized services and who have duties other than teaching or administrative duties (for example, social worker, speech therapist)
- (9) **Operations support staff** – People who provide food services, facilities maintenance, or other supports for center operations (for example, cook, facilities manager)

SECTION D: 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.

D1. Please use the table below to provide information on your center's expenditures on staff training and education during the reporting period.

For each item, provide the training item/expense, the expenditure amount, and a description of the purpose of the training and indicate if the expenditure was required for or related to the center's response to the COVID-19 pandemic. 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 | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|--------------|--------------------------|-------------|--|
| | [Enter dollar amount] | | [Click here and select] |
| | [Enter dollar amount] | | [Click here and select] |
| | [Enter dollar amount] | | [Click here and select] |
| | [Enter dollar amount] | | [Click here and select] |
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| | [Enter dollar amount] | | [Click here and select] |
| | [Enter dollar amount] | | [Click here and select] |
| | [Enter dollar amount] | | [Click here and select] |

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]

D2. 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.]

D3. Please use the space below to describe changes to your center's typical expenditures on staff training and education during the reporting period due to the COVID-19 pandemic. For example, did your center incur any expenses related to staff training on preventing COVID-19 transmission?

[Click here and start typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION E: 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 all applicable questions.

E1. Did your center contract with a company, organization, consultant, or other professional during the reporting period? (Do not include contracts that were reported under Tab C: Staff Training and Education.)

[Click here and select]

E2. If you answered YES to D1, please use the table below to provide information on 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.
 For each contractor, provide the name of the contractor, the total dollar amount spent, the main purpose of the service purchased (choose a category from the drop-down list), and a description of the services provided, and indicate if the expenditure was directly related to the center's response to the COVID-19 pandemic.

| Contractor | Expenditure amount | Type or purpose of service purchased (please select a category from the drop-down list) | | Description or additional notes | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|-------------------------------------|---------------------|--|--------------------------|--|--|
| Example: Substitute teacher Jane S. | \$ 1,000.00 | (1) Instruction and caregiving (e.g., substitute teaching services) | [If other, specify here] | Fees paid to substitute teaching contractor. | YES |
| | Enter dollar amount | [Click here and select] | [If other, specify here] | | [Click here and select] |
| | Enter dollar amount | [Click here and select] | [If other, specify here] | | [Click here and select] |
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|--|---------------------|-------------------------|--------------------------|--|-------------------------|
| | Enter dollar amount | [Click here and select] | [If other, specify here] | | [Click here and select] |
| | Enter dollar amount | [Click here and select] | [If other, specify here] | | [Click here and select] |

E3. 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.]

E4. Please use the space below to describe changes to your center's typical expenditures on contracted services (increases or decreases) during the reporting period due to the COVID-19 pandemic.

[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 period. Please report actual costs based on expenditure/accounting records, and include costs for all of the space the center occupies/uses. Please scroll down to answer all applicable questions.

F1a. Please use the table below to describe the main building or facility your center used during the reporting period. Please provide your best estimate of the square footage.

| Building address or name | Description (for example, space in commercial building, school) | Is the building used exclusively by the center (Yes/No) | Number of months the center used the space during the reporting period | Total square footage of indoor space occupied by the center | Total square footage of outdoor space occupied by the center |
|--------------------------|---|---|--|---|--|
| | | [Click here and select] | [Enter number of months] | [Enter number of square feet] | [Enter number of square feet] |

F1b. Please use the table below to provide information about how the center used the indoor space in the building or facility. Please provide your best estimate. The total across all types should equal 100 percent.

| Type of space | Approximate percentage of total indoor center space |
|---|---|
| Classroom space | |
| Administrative/office space | |
| Other (please specify): [Describe other type of facility space] | |

F2. What was the total amount the center paid to use this facility during the reporting period (in mortgage, rent, or lease payments)? Please report actual costs based on expenditure/accounting records. If the space was used at no cost to the center, please enter 0.

F3a. Does your center operate in a space that is donated, subsidized, or that is not directly paid for by the center?

F3b. IF YOU ANSWERED YES TO QUESTION F3a: **Please describe the source of the donation, subsidy, or any special arrangements (for example, space-sharing agreements, property ownership, or discounted rental rates).**

[Click here and start typing]

F4. **What was the total amount the center paid for utilities (for example, gas and electric, water) for this facility during the reporting period? Please report actual costs based on expenditure/accounting records.** (If the utilities were provided at no cost to the center, please enter 0.)

[Enter dollar amount]

F5a. **Did the center pay a reduced rate (less than market rate) for the utilities, or not pay for utilities at all?**

[Click to select]

F5b. IF YOU ANSWERED YES TO QUESTION F5a: **Please describe the arrangements/agreements the center has for any utilities that it pays for at a discounted rate or uses without a charge.** For example, a flat amount for utilities paid to the organization that owns the building.

[Click here and start typing]

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

[Click to select]

F7. IF YOU ANSWERED YES TO QUESTION F6: **Please enter in the table below a decription and the amount of each expenditure on facilities maintenance, repairs, or improvements during the reporting period.** Please also indicate if the expenditure was directly related to the center's response to the COVID-19 pandemic. Please do not include any amounts reported in other tabs of the workbook (for example, contracted services).

| Description of facilities-related expense | Expenditure amount | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|---|-----------------------|--|
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |

| | | |
|--|-----------------------|-------------------------|
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] |

F8. 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.]

F9. Please use the space below to describe changes to your center's typical expenditures on facilities during the reporting period due to the COVID-19 pandemic.

[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, materials, and food purchased during the reporting period (the most recently completed fiscal year). Please scroll down to answer all applicable questions.

G1. Please use the table below to provide information on your center's expenditures on supplies and materials 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, provide a description of the material or supply, the total dollar amount spent, and the main purpose of the supply or material (choose a category from the drop-down list), and indicate if the expenditure was directly related to the center's response to the COVID-19 pandemic.

| Description | Expenditure | Purpose | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|------------------------------|-----------------------|---|--|
| <i>Example: Art supplies</i> | \$ 200.00 | <i>(1) Instruction and caregiving (e.g., classroom supplies) [If other, specify here]</i> | NO |
| | [Enter dollar amount] | [Click here and select] [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] [If other, specify here] | [Click here and select] |
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| | [Enter dollar amount] | [Click here and select] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select] | [If other, specify here] | [Click here and select] |

G2a. Did your center use any supplies and/or materials that it received without a charge?

G2b. IF YOU ANSWERED YES TO QUESTION G2a: Please describe these supplies and/or materials.

G3. Did your center provide meals or snacks to children?

G4a. IF YOU ANSWERED YES TO QUESTION G3: Did your center purchase food and/or food supplies?

G4b. IF YOU ANSWERED YES TO QUESTION G4a: What was the center's total expenditure for food and food 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. Do not include the value of any reimbursements your center received for food or food supplies (for example, Child and Adult Care Food Program reimbursements).

G5a. IF YOU ANSWERED YES TO QUESTION G3: Was the center reimbursed for any expenditures for food and/or food supplies?

G5b. IF YOU ANSWERED YES TO QUESTION G5a: **Please enter the amount of the reimbursement.**

[Enter dollar amount]

G5c. IF YOU ANSWERED YES TO QUESTION G5a: **Please describe the source of the reimbursement.** For example, funds received from a child nutrition program such as the Child and Adult Care Food Program.

[Click here and start typing]

G6a. IF YOU ANSWERED YES TO QUESTION G3: **Did your center receive any food and/or food supplies at no cost to the center, not including food purchases that were reimbursed?**

[Click here and select]

G6b. IF YOU ANSWERED YES TO QUESTION G6a: **Please describe the source of this contribution.**

[Click here and start typing]

G7. **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]

G8. **Please use the space below to describe changes to your center's typical expenditures on supplies and materials during the reporting period due to the COVID-19 pandemic.**

[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. 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 \$100. Please scroll down to answer all applicable questions.

H1a. Does your center calculate a monthly or annual depreciation expense for equipment used by the center? In other words, does your center spread the cost of equipment that is used for multiple years (for example, a computer) by calculating a monthly or 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 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 \$100) during the reporting yearperiod?

[Click here and select from list]

H2b. IF YOU ANSWERED YES TO QUESTION H2a: Please use the table below to provide information on the equipment purchased by the center during the reporting period and to indicate if the expenditure was required for or related to the center's response to the COVID-19 pandemic.

| Type equipment purchased (including number of units if available) | Type or purpose of service purchased (please select a category from the drop-down list) | Expenditure (for all units) | Was this expenditure directly required for or related to the center's response to the COVID-19 pandemic? |
|---|---|-----------------------------|--|
| <i>Example: Desktop computers (3 units, \$1000 per unit)</i> | (5) Center administration and planning (e.g., copier and fax machine) <i>[If other, specify here]</i> | \$ 3,000.00 | NO |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] <i>[If other, specify here]</i> | [Enter dollar amount] | [Click here and select] |

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 provide information on the equipment leased or rented during the reporting period and to indicate if the expenditure directly related to the center's response to the COVID-19 pandemic.

| Equipment leased or rented | Type or purpose of service purchased (please select a category from the drop-down list) | | Total expenditure during the reporting period | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|-------------------------------|--|--------------------------|---|---|
| Example: Copy machine | (5) Center administration and planning (e.g., copier and fax machine) | [If other, specify here] | \$ 1,200.00 | NO |
| [Click here and start typing] | [Click here and select] | [If other, specify here] | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] | [If other, specify here] | [Enter dollar amount] | [Click here and select] |
| [Click here and start typing] | [Click here and select] | [If other, specify here] | [Enter dollar amount] | [Click here and select] |

H4a. Did your center use any equipment that it received without a charge?

[Click here and select]

H4b. IF YOU ANSWERED YES TO QUESTION H4a: Please describe this equipment.

[Click here and start typing]

H5. 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]

H6. Please use the space below to describe changes to your center's typical expenditures on equipment during the reporting period due to the COVID-19 pandemic.

[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 applicable questions.

11. Please use the table below to provide information on your center's other direct expenditures (other/miscellaneous items and services) during the reporting period that are not reported elsewhere in the survey and indicate if the expenditures were directly related to the center's response to the COVID-19 pandemic.

Examples of miscellaneous items and services include:

- insurance costs
- transportation costs
- child care licensing fees
- taxes
- dues and subscriptions
- telecommunications services
- marketing and advertising costs
- interest payments and bank service charges.

| Description | Expenditure | Purpose | | Was this expenditure directly related to the center's response to the COVID-19 pandemic? |
|---|-----------------------|--|---------------------------------|--|
| | | | | |
| <i>Example: Annual internet access fees</i> | \$ 1,800.00 | <i>(5) Center administration and planning (e.g., licensing fees, insurance, and taxes)</i> | <i>[If other, specify here]</i> | YES |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
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| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | [Click here and select] |

| | | | | |
|--|-----------------------|-----------------------------------|--------------------------|--------------------------------|
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | <i>[Click here and select]</i> |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | <i>[Click here and select]</i> |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | <i>[Click here and select]</i> |
| | [Enter dollar amount] | [Click here and select from list] | [If other, specify here] | <i>[Click here and select]</i> |

12a. Did your center use any other items and/or services that it received without a charge?

[Click here and select]

12b. IF YOU ANSWERED YES TO QUESTION 12a: Please describe these items and/or services.

[Click here and start typing]

13. 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.]

14. Please use the space below to describe whether and how your center's expenditures on miscellaneous items or services changed (increased or decreased) during the reporting period due to the COVID-19 pandemic.

[Click here and begin typing.]

PLEASE SAVE AND CONTINUE TO THE NEXT SECTION.

SECTION J: RESOURCES FROM A LARGER ORGANIZATION OR ENTITY

This section asks questions about resources the center received from a larger organization or entity (such as a network of centers, a nonprofit organization, or a university) during the reporting period. 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.

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

Please scroll down to answer all applicable questions.

J1. Did your center receive any items or services from the larger organization or entity?

[Click here and select]

If you answered NO to J1, please move on to the next tab.

J2a. IF YOU ANSWERED YES to J1: What type of organization did your center receive items/services from?

[Click here and select]

J2b. IF YOU SELECTED "OTHER" IN J2a: Please describe the organization your center received items/services from.

[Click here and start typing.]

J3a. Did your center make a payment or was a specific amount calculated or allocated during the reporting period for all or any of the resources it received from the larger organization or entity, or for operating as part of the larger organization or entity (for example, an indirect cost allocation)? If you answered NO - skip to question J5.

[Click here and select]

J3b. IF YOU ANSWERED YES TO QUESTION J4a: What was the amount the center paid (or calculated or allocated) for these resources or for operating as part of a larger organization or entity?

[Enter dollar amount here]

J3c. IF YOU ANSWERED YES TO QUESTION J4a: Please describe how your center (or the larger organization or entity) calculated the payment or amount allocated. For example, "We applied a rate of 25 percent to center staff salaries, fringe benefits, and other direct costs."

[Click here and start typing.]

J4. Please use the table below to provide information about the resources your center received from the larger organization or entity. Please use the dropdowns to indicate if the resources are included in the payment, allocation, or indirect rate and reported in another worksheet.

| Resource | Received | Included in payment, allocation, or indirect cost rate | Reported in another worksheet |
|---|--------------------------|--|-------------------------------|
| Management staff (e.g., executive director) | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Administrative staff (e.g., human resources, accounting, legal, and information technology staff) | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Other staff and specialists (e.g., instructional specialist) | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Building/facility costs (e.g., rent or mortgage) | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Building/facility maintenance | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Utilities | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Equipment depreciation | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Equipment rentals and maintenance | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Classroom supplies and materials | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Office supplies and materials | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Food and food supplies | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Marketing and advertising costs | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Telecommunications services | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Licensing fees | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Transportation costs | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Insurance costs | <input type="checkbox"/> | [Click here and select] | [Click here and select] |
| Other | [If other, specify here] | <input type="checkbox"/> | [Click here and select] |
| Other | [If other, specify here] | <input type="checkbox"/> | [Click here and select] |
| Other | [If other, specify here] | <input type="checkbox"/> | [Click here and select] |

J5. For items that are not included in the payment, allocation, or indirect cost rate, and that are not reported elsewhere in the workbook, please provide your best estimate of the value for this center.

[Enter dollar amount here]

J6. 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.]

J7. Please use the space below to describe whether and how resources the center received from the larger organization changed during the reporting period due to the COVID-19 pandemic.

[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 the total number of child care hours your center provided during the 3-month reporting period. When entering in

- Refer to an average, non-holiday day or week during the 3-month reporting period
- Include only hours for the age groups specified

Please scroll down to answer all applicable questions.

K1. During the 3-month reporting period, when was the center open to provide care Monday through

| | |
|-------------------|--------------------|
| Time Center Opens | Time Center Closes |
| [Enter time] | [Enter time] |

K2. Please use the table below to provide information about your center's typical operating hours for each age group during the reporting period.

| | Infants (0 to <18 months) | Toddlers (18 to <36 months) |
|--|---------------------------------|-----------------------------------|
| During the 3-month reporting period: | | |
| How many <u>weeks</u> was the center was open to care for children? | | |
| About how many <u>hours per week</u> was the center i open to care for children? | | |

K3. Please use the table below to provide information about your full- and part-time enrollment options. If full- or part-time care is not an option for a particular age group, the center

| | Check if enrollment option offered | Average number of children e option at the center eac | |
|---|---|--|-----------------------------------|
| | | Infants (0 to <18 months) | Toddlers (18 to <36 months) |
| Full- and part-time child care enrollment options | | | |
| Full-time, child attends in person only | <input type="checkbox"/> | | |
| Full-time, child attends both in-person and remotely (hybrid option) | <input type="checkbox"/> | | |
| Full-time, child attends remotely only | <input type="checkbox"/> | | |
| Part-time, child attends in person only | <input type="checkbox"/> | | |
| Part-time, child attends both in-person and remotely (hybrid option) | <input type="checkbox"/> | | |

| | | | |
|--|--------------------------|--|--|
| Part-time, child attends remotely only | <input type="checkbox"/> | | |
|--|--------------------------|--|--|

K4. Please use the table below to provide information about other enrollment options at your center: reflect only the additional hours of care the center provides for children already enrolled in the full- or part-time option and hours of care for children not enrolled in either the full- or part-time option. If your center does not offer an option, enter 0 in that column.

| Other child care enrollment options | Check if enrollment option offered | Average number of children enrolled each week during the month | |
|-------------------------------------|------------------------------------|--|-----------------------------|
| | | Infants (0 to <18 months) | Toddlers (18 to <36 months) |
| Before care/early drop off | <input type="checkbox"/> | | |
| After care/extended day | <input type="checkbox"/> | | |
| Summer program | <input type="checkbox"/> | | |
| Other | <input type="checkbox"/> | | |
| | | | |
| Other | <input type="checkbox"/> | | |
| | | | |

K65. Please use the space below to describe the sources of information for this section or provide other information:

[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.

ey receive. This information will be used to estimate
formation on this tab please:

h Friday?

or each age

| |
|--|
| Preschoolers (3 to 5 years) |
| |
| |

ons at your center. For this study, a full-time program is one that
, please enter 0 in that column.

| enrolled in this h week | Average number of hours per week children enrolled in this option received care | | |
|--------------------------------|--|-----------------------------------|--------------------------------|
| Preschoolers (3 to 5 years) | Infants (0 to <18 months) | Toddlers (18 to <36 months) | Preschoolers (3 to 5 years) |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

r during the reporting period. The information provided here should
 art-time options above (that are not already included in those options)
 offer a particular enrollment option for a particular age group, please

| Enrolled in this option at the center during the reporting period | | Average number of hours per week children enrolled in this option received care during the reporting period | | | |
|---|--------------------------------|---|-----------------------------|-----------------------------|--------------------------------|
| Preschoolers (3 to 5 years) | School-age children (>5 years) | Infants (0 to <18 months) | Toddlers (18 to <36 months) | Preschoolers (3 to 5 years) | School-age children (>5 years) |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

ther explanatory notes, as needed.

| |
|--|
| |
|--|