Cost of Quality Study

Provider Survey Instructions for Licensed Centers

– distributed by –

BURNS & ASSOCIATES, INC.

3030 North Third Street, Suite 200

Phoenix, Arizona 85012

(602) 241-8520

– on behalf of –

FIRST THINGS FIRST

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INTRODUCTION

First Things First (FTF), in collaboration with the Arizona Department of Economic Security (DES), contracted with Burns & Associates, Inc. (B&A) to conduct a Cost of Quality (COQ) study, which will examine the costs of delivering child care at various levels of quality throughout Arizona.

As part of this study, B&A is distributing a provider survey to collect service and cost information directly from early care and education (ECE) providers. There are two versions of the survey: one for licensed child care centers and one for child care group homes and certified family homes. These instructions apply to the licensed child care centers survey.

Your participation in the survey is critical:

- It is expected that the results of the cost of quality study will ***inform future decision making regarding public funding for ECE services*** such as the enhanced rates that DES pays for providers that have achieved various Quality First star ratings and FTF's Quality First scholarships and incentive payment levels, as well as support advocacy efforts by comparing current payments to a data-driven cost model that outlines the cost of quality care.

- The provider survey is a key element of this study, ensuring the results of the cost of quality study ***reflect ECE providers' actual costs***.

- ***Information gathered through the survey will be kept confidential*** and will be used only to analyze the costs of providing quality early care and education services. Information will not be used to audit providers or as any part of current or future Quality First assessments. Further, data will be aggregated across providers and no provider-specific results will be released.

Thus, while the survey is voluntary, all providers are strongly encouraged to participate.

Please contact B&A at (602) 241-8515 or by email at CostofQuality@burnshealthpolcy.com if you would prefer to use a Spanish version of the survey. Spanish versions of the survey and instruction manual will be available for download in approximately one week at http://www.burnshealthpolicy.com/costofquality/.

Overview of the Survey

The survey is a Microsoft Excel file compatible with Excel 2010 and newer versions. The survey is designed to be completed at the corporate or organizational level with certain Excel tabs requesting information for individual sites. A corporation, school district, or other organization with multiple sites should submit a single survey.

The survey includes the following Excel tabs:

- *Contact Information, Sites, and Fiscal Year Reporting* collects contact information for the individual responsible for completing the survey, the number of sites for which data is being reported in the survey, and the fiscal year for which data is being reported.

- *Location Overview* collects details about the organization's individual sites, including its location, background (such as length of time in operation and whether the program is accredited), and hours of operation.

- *Tuition and Payers* collects information about the rates charged to families who pay for their own care, enrollment by payer, and various revenue policies.

- *Child Enrollment and Attendance* collects information about each site's capacity, enrollment, and attendance.

- *Program Revenues* collects about revenues in the most recent fiscal year across all sites.

- *Program Expenses* collects information regarding your organization's expenses for the reported fiscal year.

- *Teachers and Teacher's Assistants/ Aides Benefits* collects data regarding benefits offered to employed teachers, teacher's assistants/ aides, and substitutes/ alternatives.

- *Staffing Detail* collects information about five key staff classifications at each site (directors/ administrators, teachers, teacher's assistants/ aides, education coordinators, and substitutes/ floaters), including details about education, certifications, and experience.

- *Classroom Detail* collects information about each classroom at each site, including square footage; capacity, enrollment, and attendance; staffing; and the value of equipment, educational materials, and other items.

Throughout the survey, light green fields will be filled in by you. Some fields are restricted to only accept numeric answers. You will not put anything in dark green fields as they will be automatically filled in based on your responses to other fields in the survey. Nothing is required in fields shaded in grey texture, and light grey fields provide examples.

Assistance with the Survey

B&A recognizes that the survey can be complicated and has established several resources to assist providers with completing the survey:

- This instruction manual provides directions for each Excel tab in the survey

- B&A has recorded a webinar to provide a detailed walk-through of the survey. The webinar can be accessed through the web page established for this project at burnshealthpolicy.com/costofquality/. All providers are encouraged to listen to the instructional webinar

- Providers may contact Burns & Associates, Inc. at CostofQuality@burnshealthpolicy.com or (602) 241-8515 for assistance or questions

Completing and Submitting the Survey

As noted above, a corporation, school district, or other organization should submit a single survey with information for each of their individual sites.

Recognizing the significant disruption caused by the COVID-19 pandemic, providers are asked to provide information for your most recently completed fiscal year ending on or before December 31, 2019 so that responses reflect normal operations.

Partially completed surveys will be accepted. If any information requested in the survey is unavailable, leave that field or section blank. Even if a submitted survey is incomplete, the information that you are able to provide will be considered as part of the analysis of survey responses.

When saving the survey, add your agency's name to the beginning of the file name; e.g., "ABC Agency Cost of Quality Licensed Center Provider Survey".

The deadline for submitting completed surveys is July 3, 2020. Submit completed surveys to B&A at CostofQuality@burnshealthpolicy.com.

If there are any factors that you believe should be considered as part of the cost of quality study but were not included in the survey, note those issues in the transmittal email when submitting the survey. You may also submit any other documentation that you would like considered as part of this study.

CONTACT INFORMATION, SITES, AND FISCAL YEAR REPORTING

This Excel tab collects contact information for the individual responsible for completing the survey, the number of sites for which data is being reported in the survey, and the fiscal year for which data is being reported.

Line 1	Report the name of your business as shown on your DHS license.
Lines 2-5	Report the name, working title, phone number and email address for the person B&A would use to submit follow-up questions and inquiries regarding survey responses if needed.
Line 6	Report the number of licensed centers operated by your organization. The survey is designed to accommodate up to 50 locations. If your organization has a single location, report "1".

If your organization has more than 50 locations, submit two surveys. For example, if your organization has 60 sites, the first survey would include information for sites 1 through 50 and the second survey would include information for sites 51 through 60).

The number reported in this field 'unlocks' the appropriate number of sites for reporting on subsequent Excel tabs.

Line 7	Report the last day of the fiscal year for which information will be reported. Do not use a fiscal year that ends after December 31, 2019.

LOCATION OVERVIEW

This Excel tab collects details about the organization's individual sites, including its location, background (such as length of time in operation and whether the program is accredited), and hours of operation.

Based on the number of sites reported on Line 6 of the Contact Information Excel tab, the same number of sites will be available for data entry across the columns. For example, if 5 sites are reported on the Contact Information Excel tab, this tab will include data entry columns for 5 sites.

Site Location

Line 1	Report a unique name for each site. The name will be carried on throughout the survey as site-level data is collected. For example, if "Arrowhead" is reported on Line 1 to identify the first location, subsequent Excel tabs will identify the site for data entry as "Site 1: Arrowhead."
Lines 2-4	Report the physical address for each site.

Background

Line 5	Use the drop-down menu to select the option that best describes the site type.
Line 6	Report the site's state-issued license identification number.
Line 7	Report the number of years the site has provided child care.
	Round to the nearest year (for example, if the site has been in operation for 2 years and 7 months, report "3"). If the site has been in operation for less than 6 months, report "0".
Lines 8-9	Use the drop-down menu on Line 8 to report whether the site currently participates in Quality First.
	If the site does participate, use the drop-down menu on Line 9 to report its Quality First star rating. If a star rating has not been assigned, report "Not rated". If the site does not participate in Quality First, skip to Line 10.
Lines 10-13	Use the drop-down menu on Line 10 to report whether the site is currently accredited.
	If the site is accredited, use Lines 11-13 to report the agency or agencies that have accredited the site.
	If the site is not accredited, skip to question 14.
Line 14	Use the drop-down menu to report whether the site has adopted a published or commercially available curriculum package (e.g., 'Creative Curriculum' or 'High Scope').
Lines 15-16	Report the turnover rate for employed teachers and teacher's assistants/ aides. Calculate turnover by dividing the number of staff who left during the year by the average number of employees on the payroll for each classification. For example, if you employee two teacher's assistants on average, and one of the positions left during the year, the turnover rate would be 50% (1 employee that left divided by 2 employees).

Line 17   Report the number of days each year the site offers child care services. For example, if the site is open to provide care every weekday, excluding ten major holidays, report 251 days.

Hours of Operation

Lines   Use the drop-down menu to report the hours of operation (time open and time close) for each
18-24   day of the week. Ensure the selection appropriately recognized "AM" or "PM" for opening and closing times. Leave cells blank if the site is not open on a specific day.

TUITION AND PAYERS

This Excel tab collects information about the rates charged to families who pay for their own care, enrollment by payer, and various revenue policies.

Average Daily Tuition Rates for Private Pay

Line 1   Report the tuition rates charged to families based on the child's age and whether they attend full-time or part-time.

The age groups are defined as:

- Infants – 12 months or younger, or a child 18 months or younger who is not yet walking

- One-year olds – between 12 months and 24 months, and who does not meet the definition of "infant"

- Two-year olds – between 24 months and 36 months

- Preschoolers – at least 36 months and does not otherwise meet the definition of "school aged"

- School Aged – five years or older on or before January 1 of the current school year and attends kindergarten or was five years or older on or before January of 1 of the most recent school year and attended kindergarten in the most recent school year.

Full-time and part-time is based on hours of attendance during the day rather than the number of days per week or month. Specifically, full-time care is defined as more than six hours in a day and part-time is defined as fewer than six hours.

If you charge only weekly rates (or some other frequency), convert the rate to a daily rate as appropriate. For example, if you have a weekly rate based on five days of care, divide the weekly rate by five.

If you have multiple rates for a given age group and length of day, report a weighted average. For example, if you charge $75 for families who attend three days per week (but for at least six hours per day so they are considered full-time) and $100 for families who attend five days per week, the daily rates would be $25 and $20, respectively. If you have two children who attend three days per week and one who attends five days, the weighted average would be $23.33 [($25 + $25 + $20) / 3].

Distribution of Enrolled Children by Primary Payer

Lines 2-9   On Lines 2-8, report the number of enrolled children on the last day of your program's fiscal year based on their age, full-time / part-time status, and primary source of payment. Line 9 automatically adds the number of children reported on Lines 2-8.

For children using more than one payment type – for example, a family has a DES child care subsidy but also makes a copayment – report them based on the largest amount of payment. Do not count the same child twice.

If the last day of the fiscal year does not represent 'normal' enrollment for the fiscal year (for example, school-based programs with a fiscal year ending June 30 when no children are enrolled), report enrollment for a day in the reported fiscal year that is a better representation of average daily enrollment.

Child and Adult Care Food Program (CACFP) Participation

Lines
10-13

Use the drop-down menu on Line 10 to report whether the site participates in the Child and Adult Care Food Program.

If the site does participate, report the number of enrolled children eligible for each CACFP reimbursement type on Lines 11-13 as of the last day of the reported fiscal year. If the last day of the fiscal year does not represent 'normal' enrollment for the fiscal year, report enrollment for a day in the reported fiscal year that is a better representation of average daily enrollment. If the site does not participate, skip to question 14.

Revenue Policies

Lines
14-21

Use the drop-down menu to respond to each question.

The responses should reflect practices in place as of the last day of the fiscal year rather than practices in place today, if they are different.

Lines
22-27

Use the drop-down menu to report whether the site provides late night care (line 22), all night care (line 24), or extended care (line 26). For any "yes" response, use the drop-down menu to report whether a higher rate is charged.

The responses should reflect practices in place as of the last day of the fiscal year.

CHILD ENROLLMENT AND ATTENDANCE

This Excel tab collects information about each site's capacity, enrollment, and attendance.

Capacity

Lines 1-5	The survey distinguishes between licensed capacity and operating capacity.
	In the first column for each site, report the number of children for which the site is licensed to provide paid care as of the last day of the fiscal year for which you are providing information.
	In the second column for each site, report the operating capacity, which is the number of children for which the site wants to provide care. The operating capacity may be less than the licensed capacity if the site has decided to serve fewer children than permitted.

Enrollment During Reported Fiscal Year

Lines 6-10	Check these lines for accuracy. These lines will be automatically calculated based on the information reported on Lines 2-9 of the Tuition and Payers form. **If any value is incorrect, return to the Tuition and Payers Excel tab and revise as needed.**

Enrollment of Special Needs Children During Reported Fiscal Year

Line 11	Use the drop-down menu to indicate whether the site collects information about enrolled children with special needs defined as children with an Individual Education Plan (IEP), an Individual Family Service Plan (IFSP), a Section 504 accommodation plan, or a medically diagnosed health condition for which the child would benefit from the development of an Individual Health Plan (IHP).
	If the site does not collect information about whether children have special needs, skip to question 17.
Lines 12-16	Report the number of enrolled children with special needs as of the last day of the last day of your program's fiscal year
	If the last day of the fiscal year does not represent 'normal' enrollment for the fiscal year (for example, school-based programs with a fiscal year ending June 30 when no children are enrolled), report enrollment for a day in the reported fiscal year that is a better representation of average daily enrollment. The number of enrolled children with special needs is a subset of total enrollment so these counts should not be greater than the corresponding counts on Lines 6-10.

Average Daily Attendance During Reported Fiscal Year

Line 17	Report the site's average daily attendance of enrolled children of all ages during the reported fiscal year. If you do not have information for the entire fiscal year, report attendance for a day in the reported fiscal year that is a better representation of average daily attendance.

Line 18   Report the site's average daily attendance in terms of full-time equivalent children. For example, if one child attends a morning session and another child attends in the afternoon that would be one full-time equivalent. If attendance is not tracked this way, skip this question.

PROGRAM REVENUES

This Excel tab collects information about revenues in the most recent fiscal year across all sites. Report only revenues recognized as earned during the reported fiscal year in accordance with your accounting policies.

Line 1	Report total tuition payments from families who directly pay for their child care.
	Do not include amounts collected from parents for copays or other fees as these revenues are reported on other lines (for example, payments from families with a DES subsidy or payments made for diapers).
Lines 2-4	On Line 2, report the total payments from the DES child care subsidy.
	On Line 3, report amounts collected as copayments from families for those families with a required copayment.
	On Line 4, report any additional amounts collected from families in addition to copayment (for example, if you charge families the difference between the subsidy amount and your typical tuition rate).
	Do not include amounts collected from parents for copays or other fees as these revenues are reported on other lines (for example, payments from families with a DES subsidy or payments made for diapers).
Lines 5-7	If the site participates in Quality First, report the amounts received for Quality First Scholarships (Line 5), Quality First incentive payments (Line 6), and funding received to offset licensing fee payment (Line 7).
Lines 8-10	Report any revenues received from Title I, Head Start, and Early Head Start.
Line 11	Report any grant revenue received.
Line 12	Report any cash or in-kind donations.
	In-kind donations are non-cash donations for items such as supplies, office equipment, and volunteer time that can be valued and accounted for as income.
Line 13	Report reimbursements received from the Child and Adult Care Food Program (CACFP).
Line 14	Report funding received from the National School Lunch Program.
Line 15	Report revenue from other sources not already reported in previous lines, such as registration fees or late fees.
Line 16	Total revenues are automatically calculated based on the figures reported on Lines 1-15. If the total revenue is inaccurate, then go back to line 1-15 and make the necessary adjustments
Line 17	Report the amount written off as a bad debt expense. Bad debt is any amount owed to the business that cannot be collected.
	Do not include uncollected revenues that may still be considered collectible in accordance with your accounting policies.

Line 18   Total net revenues are automatically calculated by subtracting the bad debt reported on Line 17 from total revenues calculated on Line 16.

PROGRAM EXPENSES

This Excel tab collects information regarding your organization's expenses for the reported fiscal year. Some expenses are reported at the organizational level while others are reported at the site level. It is assumed that costs collected at the site level are tracked at that level. If not, organizations should reasonably allocate these costs across the sites (for example, based on enrollment or evenly across each site).

For costs that are expensed over more than one fiscal year, enter only the depreciation expense related to the item rather than the total purchase price of the item (e.g., vehicles). For example, if you purchased a swing set for the site during the fiscal year, but plan to depreciate the cost of the swing set over a five-year period on a 'straight-line' depreciation schedule, enter 1/5 of the total purchase price.

Salaries and Wages Expense

Lines 1-3 Report salaries and wages paid to employees in the reported fiscal year. Staff should be classified into three categories:

- Administrative staff perform business functions such as general management, finance/ accounting, information technology, and human resources. These costs are reported at the organizational level.

- Support staff provide services that impact children inside or outside of the classroom – such as counselors or curriculum developers – but are but are not classroom staff. These costs are reported at the site level.

- Teachers and teachers assistants (i.e., classroom staff) are reported at the site level.

Payroll Taxes and Benefits Expense

Line 4 Report your organization's Social Security and Medicare payments for all employees.

Line 5 Report your organization's state and federal unemployment insurance tax or direct payments for all employees.

Line 6 Report your organization's workers' compensation payments for all employees.

Line 7 Report health insurance contributions for all employees. Do not include any contributions made by the employee.

Line 8 Report dental, vision, disability, and life contributions for all employees. Do not include any contributions made by the employee.

Line 9 Report tuition reimbursement expenses for all employees.

Line 10 Report retirement contributions made for all employees. Do not include any contributions made by the employee.

Line 11 Report expenses for any other benefits not covered in Lines 7-10. Do not include any contributions made by the employee.

Facility Costs

Line 12   Use the drop-down menu to report whether the site operates in space that is donated or paid-off. If there is not a mortgage or rent expense allocated to the site (for example, a school or church that does not 'charge' the child care program for the space), select "Yes".

Line 13   Report the total annual rent/ mortgage cost for all sites.

Line 14   Report total property taxes for all sites.

Line 15   Report total utility expenses for all sites.

Line 16   Report total telecommunication expenses for all sites.

Line 17   Report total building insurance expenses for all sites.

Line 18   Report total repair, maintenance, cleaning, and landscaping expenses for all sites.

Line 19   Report total building permit and related fee expenses for all sites.

Line 20   Report total licensing fee expenses for all sites.

Line 21   Report the total square footage across all sites.

Vehicle Costs

Line 22   Use the drop-down menu to report whether each site uses any vehicles, even if the vehicle or vehicles are shared by multiple sites.

Line 23   Report vehicle purchase and lease expenses across the entire organization.

Line 24   Report all other vehicle related costs including fuel, insurance, and maintenance across the entire organization.

Line 25   For each site, report total program-related miles driven by all vehicles during the reported fiscal year. If a vehicle is shared across sites, provide a reasonable allocation of that vehicle's mileage to each site it serves.

Program Supplies and Equipment

Line 26   For each site, report total food and related food preparation costs.

Line 27   For each site, report the cost of instructional supplies, including the cost of instructional materials, books, toys, and similar materials used for instruction and education.

Line 28   For each site, report the cost of purchased curriculum packages (e.g., 'Creative Curriculum; or 'High Scope').

Line 29   For each site, report the cost of hygiene supplies, diapers, and other supplies used that were not included on Line 27.

Line 30   For each site, report the cost of furniture and equipment, including desks, chairs, computers, and other furnishings.

Line 31   For each site, report the cost of outdoor supplies, such as outdoor games and toys.

Line 32   For each site, report the cost of outdoor equipment (e.g., a swing set).

Other Supplies and Equipment

Line 33   Report the cost of supplies such as office supplies and janitorial/ housekeeping supplies.

Line 34   Report the cost of equipment purchased during the year (e.g. copier, reception area desk, lobby furniture, etc.).

Other Operating Expenses

Line 35   For each site, report the cost of contracted substitute teaching staff. Do not report wages and salaries paid to employees and reported in the first section.

Line 36   For each site, report costs related to program evaluation tools/ software such as EDUSNAP.

Line 37   For each site, report costs for consultants that directly benefit children in the program, such as dieticians or mental health professionals. Do not include costs for contracted substitute staff reported on Line 35.

Line 38   Report costs for training and professional development such as conference registration fees, airfare and lodgings for off-site training, and the cost to bring in trainers.

   Do not include the cost of wages and benefits paid to staff when attending training, as that is already captured in the payroll expense reported in the first section.

Line 39   Report any costs for a child assessment system used to track children's progress and performance.

Line 40   Report information technology costs not already recorded in previous lines, such as the cost of software used for bookkeeping.

Line 41   Report costs related to shared services, such as AZToolkit.

Line 42   Report costs for recruitment and hiring, such as posting job announcements and completing background checks/ fingerprint clearance cards.

Line 43   Report costs for advertisement and marketing.

Line 44   Report insurance costs. Do not report costs included elsewhere such as health and other insurance on Lines 7 and 8 or building insurance on Line 17.

Line 45   Report tax expenses. Do not report costs included elsewhere such as Social Security and Medicare on Line 4 or property taxes on Line 14.

Line 46   Report costs for professional services, such as accountants and legal representation.

Line 47   Report costs for completing a financial or other business audit.

Line 48   Report any other costs that are not included elsewhere in the Excel tab.

Total Expenses and Net Income

Line 49   Do not enter anything in this field. Total expenses are automatically calculated by adding all of the costs reported on the Excel tab.

Line 50   Do not enter anything in this field. Total reported net revenue is automatically filled based on Line 18 of the Program Revenues Excel tab.

Line 51   Do not enter anything in this field. Net income is automatically calculated by subtracting total program expenses from net revenue.

Line 52   Report the number of days cash on hand to run the business as of the last day of the reported fiscal year. This should be calculated by dividing the total cash on hand and available for business operations by the average daily cost. Average daily cost should be calculated by dividing total program expenses from Line 48 by 365.

For example, a provider with $45,000 in cash on hand and an average daily cost of $1,000 would report "45", which is the number of days that they can cover their operating expenses in the absence of any additional revenues.

TEACHER AND TEACHER'S ASSISTANTS/ AIDES BENEFITS

This Excel tab collects data regarding benefits offered to employed teachers, teacher's assistants/ aides, and substitutes/ alternatives.

Line 1   Report the number of teachers and teacher's assistants/ aides employed as of the last day of the reported fiscal year.

Separately report full-time and part-time employees with full-time defined as an average of 30 or more hours worked per week. Do not include the owner in this count.

Health Insurance

Line 2   Using the dropdown menu, report whether health insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If health insurance is not offered, skip to Line 6.

Lines   If health insurance is offered to teachers and teacher's assistants/ aides, report enrollment by
3-5   plan type (employee-only, employee-plus-one, and family plans) as of the last day of the reported fiscal year.

Other Forms of Insurance

Line 6   Using the dropdown menu, report whether dental insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If dental insurance is not offered, skip to Line 8.

Line 7   If dental insurance is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Line 8   Using the dropdown menu, report whether vision insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If vision insurance is not offered, skip to Line 10.

Line 9   If vision insurance is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Line 10   Using the dropdown menu, report whether life insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If life insurance is not offered, skip to Line 12.

Line 11   If life insurance is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Line 12   Using the dropdown menu, report whether disability insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If disability insurance is not offered, skip to Line 14.

Line 13   If disability insurance is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Line 14   Using the dropdown menu, report whether any other insurance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If other insurance is not offered, skip to Line 16.

Line 15   If any other insurance is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Retirement, Tuition Reimbursement, Professional Development Benefits, and Other Benefits

Line 16   Using the dropdown menu, report whether a retirement contribution is offered to full-time and part-time teachers and teacher's assistants/ aides.

If retirement contributions are not offered, skip to Line 19.

Line 17   If a retirement contribution is offered to teachers and teacher's assistants/ aides, report the number who were enrolled on the last day of the reported fiscal year.

Line 18   If a retirement contribution is offered to teachers and teacher's assistants/ aides, report the average employer contribution as a percentage of wages. For example, if a single employee was paid $18,000 in wages, and received a $500 retirement contribution, report 2.7% ($500 divided by $18,000).

Line 19   Using the dropdown menu, report whether tuition assistance is offered to full-time and part-time teachers and teacher's assistants/ aides.

If tuition assistance is not offered, skip to Line 22.

Line 20   If tuition assistance is offered to teachers and teacher's assistants/ aides, report the number who received assistance during the reported fiscal year.

Line 21   If tuition assistance is offered to teachers and teacher's assistants/ aides, report the maximum annual benefit.

Line 22   Using the dropdown menu, report whether professional development benefits such as stipends to access paid training are offered to full-time and part-time teachers and teacher's assistants/ aides.

If professional development benefits are not offered, skip to Line 25.

Line 23   If professional development benefits are offered to teachers and teacher's assistants/ aides, report the number who received assistance during the reported fiscal year.

Line 24   If professional development benefits are offered to teachers and teacher's assistants/ aides, report the maximum annual benefit.

Line 25   Using the dropdown menu, report whether any other benefits are offered to full-time and part-time teachers and teacher's assistants/ aides.

If other benefits are not offered, skip to Line 28.

Line 26   If other benefits are offered to teachers and teacher's assistants/ aides, briefly describe these benefits.

Line 27   If other benefits are offered to teachers and teacher's assistants/ aides, report the number who were receiving the benefit on the last day of the reported fiscal year.

Paid Leave

Line 28   Using the dropdown menu, report whether teachers and teacher's assistants/ aides receive paid holidays.

If paid holidays are not offered, skip to Line 31.

Line 29   If paid holidays are offered to teachers and teacher's assistants/ aides, report the number who were eligible on the last day of the reported fiscal year.

Line 30   If paid holidays are offered to teachers and teacher's assistants/ aides, report the number of paid holidays they receive.

Line 31   Using the dropdown menu, report whether teachers and teacher's assistants/ aides receive paid time off such as vacation and sick leave.

If paid time off is not offered, skip the remaining questions.

Line 32   If paid time off is offered to teachers and teacher's assistants/ aides, report the number who were eligible on the last day of the reported fiscal year.

Line 33   If paid time off is offered to teachers and teacher's assistants/ aides, report the number of paid days – not hours – they receive annually.

STAFFING DETAIL

This Excel tab collects information about five key staff classifications at each site (directors/ administrators, teachers, teacher's assistants/ aides, education coordinators, and substitutes/ floaters), including details about education, certifications, and experience.

Line 1   Report the number of employees in each classification as of the last day of the reported fiscal year. If any position is shared across sites, assign that position to the site where the individual most often works.

                Subsequent sections questions will ask for a distribution of the number of employees reported on Line 1. If the distribution in those lines does not equal the number reported on Line 1, an error message will appear.

Line 2   Report the average hourly wage paid for all individuals within each classification. For example, if a site pay two teachers $15.50 per hour and pays a third teacher paid $16.25 per hour, report $15.75 [($15.50 + $15.50 + $16.25) / 3].

College Credits/ Degrees for Employees Reported on Line 1

Lines 3-10   Distribute the count of individuals reported on Line 1 based on their highest level of education in early care and education.

                Within each classification, the total number of employees listed in Lines 3 through 10 should equal the total reported on Line 1.

Certifications for Employees Reported on Line 1

Lines 11-14   Distribute the count of individuals reported on Line 1 based on the certifications held, if any.

                Within each classification, the total number of employees listed in Lines 11 through 14 should equal the total reported on Line 1 unless any employees have multiple certificates, in which case the total may exceed the count from Line 1.

Experience in Early Care and Education for Employees Reported on Line 1

Lines 15-17   Distribute the count of individuals reported on Line 1 based on their years of experience working in early care and education. Experience includes all employment in an early childhood education environment regardless of the role and regardless of the employer.

                Within each classification, the total number of employees listed in Lines 15 through 17 should equal the total reported on Line 1.

Tenure with the Organization for Employees Reported on Line 1

Lines 18-20   Distribute the count of individuals reported on Line 1 based on their years of experience with your organization. Experience in this section only refers to employment within the organization (across all sites, if applicable) regardless of the role.

                Within each classification, the total number of employees listed in Lines 18 through 20 should equal the total reported on Line 1.

Annual Training Hours for Employees Reported on Line 1

Lines
21-23

Distribute the count of individuals reported on Line 1 based on the number of hours of training they received in the reported fiscal year. Include all formal training, such as State-mandated training as well as elective training as it relates to early care and education. Do not include informal training in which attendance is not tracked such as informal on-the-job training.

Within each classification, the total number of employees listed in Lines 21 through 23 should equal the total reported on Line 1.

Distribution of Paid Work Hours

Lines
24-26

For the employees reported on Line 1, report the percentage of paid work hours spent on each of the following activities:

- Delivering child care/ instruction to children

- Participating in professional development/ training

- Engaging in other activities

The total across the three categories should total 100 percent. For example, consider an individual who works 40 hours per week, spending an average of 36 hours providing care, 1 hour in training, and 3 hours on other activities. In this scenario, the respondent would report 90% for instruction time (36 / 40), 2.5% for professional development time (1 / 40), and 7.5% for other activities (2 / 40).

CLASSROOM DETAIL

This Excel tab collects information about each classroom at each site, including square footage; capacity, enrollment, and attendance; staffing; and the value of equipment, educational materials, and other items.

The tab allows for data entry for up to 250 classrooms. If the organization has more than 250 classrooms, create additional copies of the Excel tab by holding the CTRL key, selecting the tab named "Classroom Detail" with your mouse, and dragging to the right.

Site ID	Use the dropdown menu to identify the classroom's location using the site names reported on the Locations Excel tab.
Square Footage	Report the approximate square footage of the classroom. Only consider classroom space. Do not report square footage associated with lobbies, offices, bathrooms, etc.
Licensed Capacity	Report the maximum number of children that may be served in the classroom even if the classroom is currently unused or not being used to its full capacity.
	The total capacity across all classrooms at a site should be equal to the licensed capacity reported on the Enrollment and Attendance Excel tab.
Operating Capacity	Report the operating capacity of each classroom, which is the number of children for which the site wants to provide care. The operating capacity may be less than the licensed capacity if the site has decided to serve fewer children than permitted.
	The total capacity across all classrooms at a site should be equal to the operating capacity reported on the Enrollment and Attendance Excel tab.
Enrollment	Report the number of enrolled children in each classroom by age group and whether they are enrolled full-time or part-time (that is, more or less than six hours per day).
	The total enrollment across all classrooms should be equal to the enrollment reported on the Enrollment and Attendance Excel tab.
Teachers and Teacher's Assistants/ Aides in Classroom	Report the number of teachers and teacher's assistants/ aides assigned to the classroom as well as the average number of hours per day each position spends providing child care.
	If a position splits time between classrooms, report them as part of the number assigned to each classroom and divide their hours accordingly. For example, if a single teacher's assistant/ aide spends an average of two hours per day in Classroom 1 and four hours in Classroom 2, "1" would be reported in the Number Assigned to Classroom column for both classrooms, "2" would be reported in the Average Classroom Hours per Day per Teacher for Classroom 1, and "4" would be reported in the Average Classroom Hours per Day per Teacher for Classroom 2.

Replacement
Values

Report the total replacement value of furnishings and equipment, educational supplies and materials, and other items used in the child care business. That is, report the total expenses if you had to replace all of these items immediately.

While it may not be possible to calculate the actual purchase price of these items, good judgment should be applied when estimating how much it would cost to replace the items in each category.