

Financial Guidelines for Child Care Centers Receiving State Subsidies: Fiscal Year 2002

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Introduction

Pursuant to *Tennessee Code Annotated*, Title 71, Chapter 3, Part 5, all child care agencies receiving \$75,000 or more annually in state subsidies are required to provide the Tennessee Department of Human Services (DHS) with financial status information. DHS contracted with the Center for Business and Economic Research at the University of Tennessee (CBER) to collect and analyze this information. This report analyzes data gathered from financial survey forms for the fiscal year that ended in 2002. This is the third time financial information has been collected from child care agencies subject to the law.

The intent of mandatory financial reporting by child care centers was to collect a set of data from which conclusions about the quality of care and the presence or absence of fraud could be drawn. This report focuses on four primary considerations: 1) evaluating the effectiveness of the financial reporting instrument; 2) assessing the reliability of the data; 3) summarizing the survey results; and 4) discussing alternative financial guidelines that may be used to identify child care centers that are providing inadequate care, using state payments poorly, or committing fraud.

Executive Summary

Pursuant to *Tennessee Code Annotated*, Title 71, Chapter 3, Part 5, all child care agencies receiving \$75,000 or more annually in state subsidies are required to provide the Tennessee Department of Human Services (DHS) with financial information. DHS contracted with the Center for Business and Economic Research at the University of Tennessee (CBER) to collect and analyze this information for the fiscal year that ended in 2002.

On July 17, 2003, Tennessee Department of Human Services Financial Information Survey forms (see Appendix A for a copy of the survey) were mailed to 643 child care providers subject to financial information law. By February 2004, a total of 521 forms had been returned. At the time, CBER began compiling statistics on the survey data. Prior to the statistical analysis, steps were taken to maximize the number of usable observations by cleaning any inconsistencies and missing data without compromising the integrity of the data. As a result, 520 surveys were deemed useable.

Key findings from the FY2002 survey include:

- Payroll spending was the most significant expenditure category, accounting for 54.1 percent of total spending. Miscellaneous expenses came in second at 15.8 percent, followed by food and food service supplies at 7.1 percent.
- Total compensation (salaries plus benefits) for direct care staff accounted for 69.9 percent of *total payroll* spending. Compensation of center directors comprised the second-most significant payroll expenditure category at 12.6 percent.
- One area of focus is the disclosure of payments made to related parties. Related parties are defined as trustees, directors, officers, owners, administrators, employees or members of their families or any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary. All in all, 146 centers (28.3 percent) answered yes to at least one related-party disclosure item, while 370 centers (71.7 percent) answered no to all 6 items. Payment of compensation, reported by slightly over one-fifth of surveyed centers (20.3 percent), remains the single most significant form of payment made to related parties. Analysis shows that as meal reimbursements increase, spending on food and food service supplies increases, though spending for several other categories also increases. This suggests that state subsidy meal programs allow centers to provide more and/or better meal service but some of the money appears to be used for other purposes.
- Generally, results from the current analysis do not appear to be grossly out of line with national standards. Mean payroll expenses are higher at the national level relative to the Tennessee level, with the majority of the difference between the two attributable to spending for direct care staff.

Survey Process

Tennessee Department of Human Services Financial Information Survey forms (see Appendix A for a copy of the survey) were mailed to the 643 child care centers on July 17, 2003. The survey packet included an instruction sheet, a postage-paid reply envelope, a copy of the law, and a letter from DHS Commissioner Virginia Lodge. Child care providers were asked to complete the survey and return it to CBER no later than August 29, 2003. Anticipating that some providers might question whether they were required to complete the survey, Commissioner Lodge's letter listed the TDHS provider help-line telephone number. A toll-free telephone number to CBER was also given allowing providers to contact staff who could answer questions and assist them in completing the form.

Three weeks after the initial mailing, a postcard was sent to all providers reminding them of the upcoming deadline and giving them CBER's toll-free telephone number. On August 19, ten days before the return deadline, another reminder letter was sent to the 597 providers who had not responded. By the return deadline of August 29, only 400 centers (62.2 percent) had returned a completed survey.

A second complete survey packet with a new letter from Commissioner Lodge was sent to all non-responders on September 29, 2003. One month later on October 30, 2003, a letter from Commissioner Lodge was mailed to the remaining 180 nonresponding providers notifying them that the deadline had passed and requesting them to contact CBER immediately. A final notice letter was mailed on December 4, 2003, to 147 providers that had still not contacted CBER by any means. By the end of February 2004, a total of 521 surveys had been returned. At this time, CBER closed the survey and sent a listing of the 122 nonresponding providers to DHS.

A relational database created in Microsoft ACCESS was used to house data from the surveys. As forms were received, responses were keyed into database tables. If the survey form was incomplete, or if CBER staff had a question about the information, the provider was contacted by phone. The data were transferred from ACCESS to SAS and analyzed for anomalies and outliers. Initial clean up of the survey data was performed and basic statistics (frequencies, means, standard deviations) were compiled. As a result, 520 surveys were deemed useable. Further data clean up was required later during the phase of analysis when standards were produced. Summary statistics based on unadjusted data were created during the initial phase of analysis and are provided in Appendix B. Please note that statistics from these tables may not match statistics used in the final analysis tables and/or the figures presented in the body of this report as data were subsequently adjusted.

Data Concerns

Analysis of the raw data as-reported by respondents raised substantial concerns regarding the validity and reliability of the information. First, many surveys were incomplete. Second, a significant number of responses were suspect, making analysis of the data difficult. For example, nearly one tenth (9.6 percent) of the respondents reported categorical spending that, when aggregated, was *higher* than their reported total expenditures. Similarly, 10 centers (1.9 percent) reported no revenue from the state, while over one third of the centers (36.3 percent) reported receiving a smaller revenue amount from the state than the subsidy amount on file with DHS.

There are several potential explanations for discrepancies in the reported data. First, from direct communication with some providers, CBER was made aware that they do not maintain the requested information on the desired expenditure categories in separate bookkeeping accounts. Second, many providers operate more than one facility and do not keep separate financial records for expenses that are shared between centers. Even though this was anticipated and instructions were provided on how to allocate expenditures across centers, it is plausible that mistakes were made in the reporting. Third, there was continued evidence of hostility and seemingly evasive behavior on the part of some agencies. As with the implementation of the first and second surveys, some providers expressed anger at being required to complete the form, others were concerned about invasion of privacy, and others reported that they did not have sufficient information readily available to complete the form.

As a result of inconsistencies and missing data, prior to statistical analysis, steps were taken to maximize the number of usable observations without further comprising the integrity of the data. The most notable of these steps involved replacing total expenditures as reported by the respondent with calculated total expenditures by summing up reported individual expenditure amounts. In instances where the respondent did not report any revenue from state contributions or payments, the subsidy amount from DHS records was used. *The following results and discussion are based on adjusted data.*

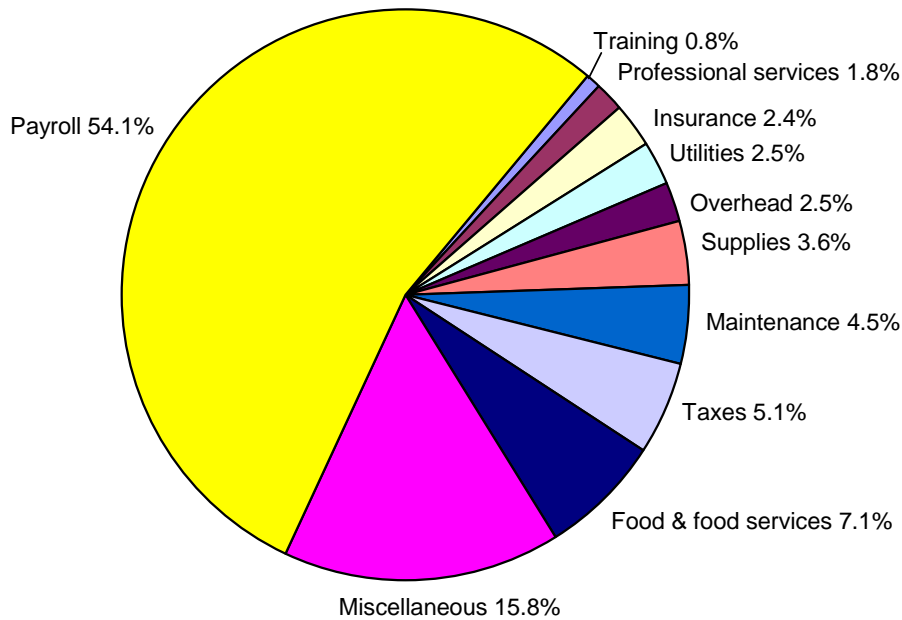
Results

Of the 643 centers required to disclose their financial activities in FY2002, 80.9 percent (520 centers) complied with a usable survey. Summary statistics from these centers include:

- 34.9% were non-profit
- 38.5% owned or operated more than one center
- average number of full-time students: 69.9
- average annual revenue: \$390,967
- average annual expenditures: \$361,907
- average percent of revenue from state subsidies: 67.1%

Figure 1 depicts an overview of aggregated expenditures by category after the data were adjusted as described in the previous section. Payroll spending was the most significant expenditure category, as it accounted for 54.1 percent of total spending. Food and food service supplies was a distant third (after the miscellaneous category) in terms of average spending, comprising 7.1 percent of total spending. None of the expenditure categories differed dramatically from the results reported for the data collected for previous studies, though payroll was 56 percent of spending in 2000 (see section below).

Figure 1. Total Expenditures by Expense Category



Source: FY2002 Child Care Center Financial Information Survey.

Results

Table 1 displays the mean, minimum, maximum and standard deviation for expenditures by category. Examination of the minimum and maximum values reveals that there is considerable variation in the level of spending within the sample for all categories, thereby making the task of establishing appropriate guidelines problematic. There are several potential sources of variation in the data. First, there is the risk of error and evasive behavior associated with the self-reporting of data by the centers. Second, some of the variation may be attributed to the considerable differences in the size and organizational structure of the child care centers in this sample. Third, the centers may be providing very different services.

In an attempt to measure the significance of center-related characteristics, the data were sorted based on criteria that could influence spending patterns. The criteria used include ownership status (profit or non-profit), average number of children, percentage of revenue from state subsidies, and revenue per child. A test for statistical difference between the means of the sorted data and the sample as a whole was conducted for each of the sample sub-groups. The results are reported in Table 2.

Spending categories for which there are entries in Table 2 indicate that the mean of the grouped data was statistically different from the mean for the entire sample. No entry indicates that there was no statistical difference between the means. It is interesting to observe that non-profit centers and centers that receive less than 30 percent of their funding from DHS spend a greater share than do for profit centers. No differences were found based on the amount of revenue per child.

Table 1. Mean Percent Spending by Category

Spending category	N	Mean	Min	Max	Std Dev.
Total Salary	496	53.64	0	91.11	13.58
Direct care staff	490	37.58	0	81.01	13.08
Administrators	220	9.65	0	34.98	6.88
Directors and officers	348	10.99	0	47.12	7.61
Other employees with salary plus benefits greater than \$50,000	29	2.07	0	29.25	6.24
Food service and transportation employees	248	6.45	0	29.80	4.73
Other staff	104	5.59	0	51.32	8.64
Training of direct care staff	415	0.74	0	28.13	1.91
Other travel and training	203	0.75	0	21.33	2.04
Supplies	486	4.24	0	29.02	3.86
Maintenance	469	4.79	0	29.38	4.15
Utilities	472	3.08	0	21.64	2.15
Insurance	471	2.58	0	13.90	1.83
Contracted professional/consulting services	357	2.18	0	23.60	3.26
Corporate overhead or indirect expense	157	6.16	0	32.39	6.50
Food	485	7.57	0	37.17	4.72
Food service supplies	185	1.06	0	16.83	1.73
Taxes	454	5.85	0	46.85	4.14

Note: Percentages in Figure 1 are based on aggregate expenditure data across all providers.

Percentages in Table 1 are based only on those firms that provided data on that specific spending category; therefore, the percentages differ because they represent different groups of respondent.

Source: FY2002 Child Care Center Financial Information Survey.

Results

Table 2. Differences in Mean Percent Spending by Selected Criteria*

Spending category	By ownership status		By average number of children		By percent of revenue from subsidies	
	Non-profit	Profit	<70	>=70	<30%	>=30%
Total Salary	59.24	50.34			58.20	
Direct care staff					43.90	
Administrators						
Directors and officers			1.19	0.12	8.77	
Other employees with salary plus benefits greater than \$50,000						
Food service and transportation employees					3.16	
Other staff			3.77			
Training of direct care staff					0.46	
Other travel and training	0.32				0.33	
Supplies	3.42					
Maintenance						
Utilities	2.68			0.91	2.42	
Insurance						
Contracted professional/consulting services						
Corporate overhead or indirect expense						
Food	6.85		3.96	0.54	5.59	
Food service supplies						
Taxes						

*An entry in this table indicates that the mean of the group was statistically different from the mean of the entire sample.

Source: FY2002 Child Care Center Financial Information Survey.

The results of the sub-sample analysis suggest that there may be certain characteristics that increase the likelihood of a center's spending patterns lying outside generalized guidelines that are based on the entire sample. For example, it is plausible that a non-profit, church-affiliated center might have some volunteer staff members, thus reducing their payroll expenditures without compromising the quality of care (though for profit centers generally spend less on salaries). However, this does not imply that centers should be granted automatic exclusion from established guidelines based solely on their organizational structure, size or any other characteristic. Doing so could potentially create incentives for operators to alter their behavior for the purpose of circumventing spending guidelines. Statistical differences in spending patterns based on certain characteristics simply suggest that compliance with guidelines must be evaluated carefully because there are often systematic reasons for any differences.

The following sections describe detailed results on three types of expenditures: payroll expenditures, payments to related parties, and food expenditures.

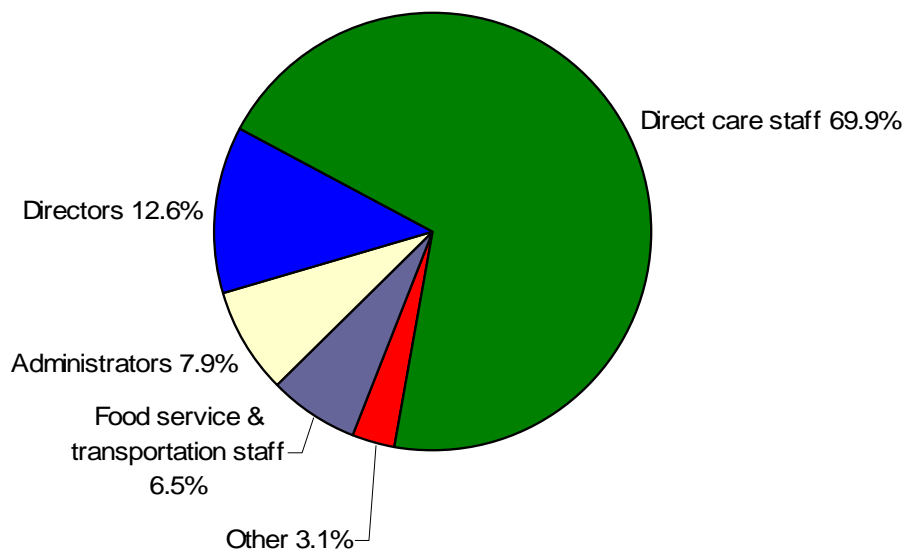
Results

Payroll Expenditures

On average, payroll expenditures accounted for 54.1 percent of the total spending by the sample of centers. Figure 2 depicts payroll expenditures by employee classification. As can be seen, wages and salaries for direct care employees represent, on average, 69.9 percent of total *payroll* spending. Compensation for center directors, which accounted for 12.6 percent of payroll spending, comprised the second most significant payroll expenditure category.

As in the past two surveys, there continues to be large variations across centers in the percentage of expenditures in the different payroll categories. This may be due in part to the fact that some employees perform multiple functions leading to difficulty in apportioning their wages and salaries across the payroll categories on the survey. For example, an employee working as a teacher's aide may also transport children to and from the center. For purposes of this report, wages earned by this employee should have been apportioned based on the amount of time spent performing each task. However, in reality, such detailed records may not have been kept by the centers, thus rendering the individuals completing the survey unable to fully apportion salaries to the proper categories.

Figure 2. Payroll Expenditures by Job Classification



Source: FY2002 Child Care Center Financial Information Survey.

Results

Related Parties Disclosure

The disclosure of payments made to related parties is a major part of the survey. Related parties were defined as trustees, directors, officers, owners, administrators, employees or members of their families or any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary. Detailed information regarding payments to related parties is sought either because these may be disguised salaries or to allow for examination of the potential for fraudulent behavior. The responses on payments to related parties are detailed in Table 3. Centers were asked to attach a statement explaining the transactions if they responded yes to any portion of the question. As in the previous surveys, very few centers complied with this request.

All in all, 146 centers (28.3 percent) answered yes to at least one related-party disclosure item. No more than about one-fifth of the centers responded yes on any one item. The largest numbers reported payments for compensation (20.3 percent); sale, exchange or leasing of property (12.7 percent); and furnishing of goods, services or facilities (8.3 percent).

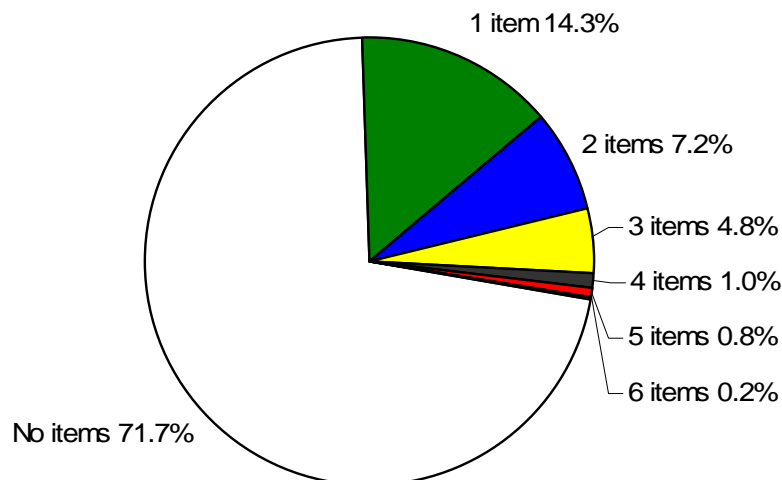
Table 3: Related Parties Disclosure

Activity for Which Related Parties Received Monies	Yes		No	
	Number	Percent	Number	Percent
Sale, exchange or leasing of property	65	12.7	447	87.3
Lending of money or other extension of credit	17	3.3	493	96.7
Furnishing of goods, services or facilities	42	8.3	467	91.7
Payment of compensation	105	20.3	411	79.7
Payment or reimbursement of expenses (if more than \$1,000)	32	6.3	478	93.7
Transfer of any part of its income or assets	8	1.6	497	98.4

Number of observations = 520 (for each item)

Note: *No answers* (missing values) were excluded from the percentage calculations.

Figure 3. Number of “Yes” Related-Parties Disclosure Items Per Child Care Center



Source: FY2002 Child Care Center Financial Information Survey.

Results

Food Expenditures

On average, food expenditures accounted for 7.6 percent of total spending by the surveyed centers, with reported minimum and maximum values of 0 and 37.2 percent, respectively. Of particular concern was the effect of the state-sponsored meal reimbursement program, not only on food expenditures, but on all expenditures. The issue is whether the meal reimbursement payments are being used to subsidize better meals or being used for other expenses. There is no direct means of determining how meal reimbursement payments are used. Correlation analysis was employed to evaluate the strength or degree of association between the amount of meal reimbursement per child received by a center and other expenditures. The results are displayed in Table 4.

Correlation coefficients are defined to range from -1.0 and 1.0 . Values near either extreme suggest that variables are highly correlated. A negative coefficient indicates that the variables move in opposite directions while a positive coefficient suggests the variables move in the same direction. As expected, spending on food has the highest correlation with state food subsidies. The positive sign suggests that as meal reimbursements increase, spending on food increases. This indicates that state-subsidized meal programs allow centers to provide more and/or better meals. The correlation coefficients for tax payments and professional and consulting services also exceed 0.20.

Further analysis of the relationship between meal reimbursements and expenditures indicates the correlation to be statistically significant for these items: total salary expenditures, direct care salaries, food preparation and transportation staff salaries, supplies, maintenance, utilities, insurance, professional and consulting services, food and food supplies, and tax payments. These findings suggest that as meal reimbursements increase, spending on the aforementioned items are also likely to increase, though these statistics do not lead to the conclusion that higher income *caused* higher expenditures on any category.

Table 4. Correlation Coefficients with Per Meal Child Reimbursement

Spending Category	Correlation Coefficient	
Total Salary	+ 0.15	**
Direct care staff	+ 0.15	**
Administrators	+ 0.04	
Directors	+ 0.06	
Food preparation & transportation staff	+ 0.14	*
Training direct care staff	+ 0.03	
Travel & other training	+ 0.12	
Supplies	+ 0.17	**
Maintenance	+ 0.11	*
Utilities	+ 0.12	**
Insurance	+ 0.11	*
Professional & consulting services	+ 0.25	**
Overhead	+ 0.08	
Food	+ 0.29	**
Food service supplies	+ 0.14	*
Taxes	+ 0.22	**

**statistically different at the 95% level of confidence

*statistically different at the 90% level of confidence

Source: FY2002 Child Care Center Financial Information Survey.

Results

Comparisons to Other Studies

Concerns regarding the quality of the data make it difficult to rely solely on Tennessee data to create standards. Evaluation of spending by child care centers is best done in the context of a standard for comparison. Two options exist: a standard based on actual spending by Tennessee child care centers or based on national norms. Thus, both types of guidelines were developed. The national data were derived from three sources: 1) *The Business Side of Child Care: A Reference Manual for Child Care Advocates and Lenders*; 2) *Managing Money: A Center Director's Guidebook*; and 3) *Inside Child Care: A Trend Report 2000* and are reported in Table 5. The means and standard deviations for Tennessee data using an initial small sample survey developed for this stream of projects,¹ the last two years full sample surveys, and the current full sample survey (FY2002) are also provided.

In general, the results from the current analysis do not appear to be grossly out of line with the national standards. Mean payroll expenses appear higher at the national level relative to the Tennessee level, with the majority of the difference attributable to spending for direct care. More noteworthy is the fact that the standard deviations for the Tennessee sample are larger for all reported expenses. This indicates a wider dispersion in the range of reported data, reducing the confidence with which meaningful standards can be set using the Tennessee data.

¹ The initial small sample survey was conducted to help design the survey instrument that would be used in the current analysis. For detailed information regarding the administration and results of the initial Tennessee survey, see Daves, Philip (2001). *Financial Guidelines for Child Care Centers*, Center for Business and Economic Research, University of Tennessee, Knoxville.

Results

Table 5: Comparisons of Mean Percentages and Standard Deviations

	National Average	Initial Sample	Tennessee		
			FY2000	FY2001	FY2002
Total Salary	67.54	49.40	57.29 <14.60>	52.54 <13.76>	53.64 <13.58>
Direct care staff	57.76 <7.71>	36.03 <10.34>	39.81 <13.52>	36.26 <13.45>	37.58 <13.08>
Administrators & directors	9.78 <4.46>	13.37 <6.62>	13.05 <6.99>	12.74 <7.48>	13.61 <8.21>
Food preparation & transportation	NR	NR	3.42 <4.33>	6.18 <4.70>	6.45 <4.73>
Training for direct care staff	0.35 ¹ <0.22>	0.56 ¹ <0.66>	0.48 <0.74>	0.71 <1.47>	0.74 <1.91>
Travel and other training			0.08 <0.61>	0.52 <1.48>	0.75 <2.04>
Supplies	NR	NR	4.23 <3.76>	4.07 <3.65>	4.24 <3.86>
Maintenance	NR	3.81 <4.49>	5.31 <5.13>	4.79 <4.38>	4.79 <4.15>
Utilities	NR	3.57 <2.34>	3.77 <2.95>	3.60 <2.61>	3.08 <2.15>
Insurance	NR	NR	2.75 <2.10>	2.50 <1.81>	2.58 <1.83>
Professional & consulting services	NR	0.69 <1.18>	1.20 <2.89>	2.32 <3.79>	2.18 <3.26>
Overhead	3.80 ² <2.92>	2.79 <4.89>	2.71 <5.70>	6.13 <7.00>	6.16 <6.50>
Food	7.82 ³ <3.00>	9.06 <8.44>	8.04 <5.20>	7.71 <4.96>	7.57 <4.72>
Food service supplies		3.78 <2.13>	0.58 <1.33>	1.71 <3.86>	1.06 <1.73>
Taxes	NR	NR	6.89 <6.38>	6.59 <6.60>	5.85 <4.14>

1. Includes all training expenditures.

2. Includes overhead and all indirect expenditures.

3. Includes all expenses attributable to food and food services.

NR not reported.

Standard deviations shown in brackets < >.

Source: FY2002 Child Care Center Financial Information Survey.

Results

Expenditures per Child Guidelines

Given the concerns surrounding establishing standards using categories of expenditures as a percentage of total expenditures, alternative measures were explored. The most attractive alternative was to establish standards using measures based on actual average spending per child in Tennessee. Thus, average expenditures were calculated for spending categories most directly impacted by the number of children served. For example, one would expect food expenditures to be a direct function of the number of children served, whereas insurance or utility expenses are not likely to vary much with respect to the number of children enrolled. No calculations are provided for spending categories that do not directly depend on the number of children. The standard was set based on an 85 percent confidence interval around the mean (the mean value plus or minus 1.44 times the standard deviation of the sample).

The large size of the standard deviation for some expenditure items would result in a negative lower bound for those items. As a result, the lower end of the interval was adjusted to a value above that described by the 85 percent interval. Table 6 displays expenditure per child calculations for the full Tennessee sample and the number of centers that fall below the minimum boundary of the 85 percent confidence interval.

Table 6: Expenditure per Child, Selected Spending Categories (in dollars)

Category	85% Band		Centers Below Lower Limit (number)
	Lower Limit	Upper Limit	
Total Salary	703	4,643	13
Direct care staff	304	3,433	3
Administrators	83	1,045 *	–
Directors	99	1,209 *	–
Food preparation & transportation staff	58	683 *	–
Training for direct care staff	6	131 *	–
Supplies	9	518 *	–
Food	13	761 *	–
Total Expenditures	1,778	8,180	12

**The lower limit has been adjusted to a value other than that of the 85% confidence interval. This adjustment to an appropriate lower limit was made due to the large standard deviation for the expenditure data in question.*

– no center below the lower limit

Source: FY2002 Child Care Center Financial Information Survey.

Results and Conclusion

Resulting Standards

Using the data from this year's Tennessee sample, baseline standards are developed and displayed in Table 7. However, because of the difficulty in verifying the reliability of the data, caution is warranted against using the proposed standard as the solitary tool for evaluating child care centers. Instead, it is advisable to combine these guidelines with other measures of effectiveness such as quality rating data.

Table 7: 2002 Baseline Financial Guidelines for Spending per Child, Tennessee

Category	Percentage of total expenditures		Expenditures per child (dollars)	
Total Salary	27.0	— 80.3	703	— 4,643
Direct care staff	11.9	— 63.2	304	— 3,433
Administrators	0.8	— 23.1	83	— 1,045
Directors	0.0	— 25.9	99	— 1,209
Food preparation & transportation staff	0.4	— 15.7	58	— 683
Training for direct care staff	0.4	— 4.5	6	— 131
Travel & other training	0.4	— 4.8		
Supplies	0.4	— 11.8	9	— 518
Maintenance	0.6	— 12.9		
Utilities	0.3	— 7.3		
Insurance	0.2	— 6.2		
Professional & consulting services	0.9	— 8.6		
Overhead	0.3	— 18.9		
Food	0.8	— 16.8	13	— 761
Food service supplies	0.4	— 4.5		
Taxes	0.6	— 14.0		

Source: FY2002 Child Care Center Financial Information Survey.

Conclusion

The current analysis represents the third attempt to collect and compile statewide financial data on state-subsidized child care center. It is encouraging that the data result in similar percentage-based findings compared to previous surveys. Still, confusion in completing the survey was evidenced by mathematical discrepancies in the reported data, while unwillingness to cooperate was evidenced by the failure to submit requested tax forms and detailed third-party disclosure statements.

Appendix A
Child Care Center Financial Information Form



Provide data for this center only	
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▼ IMPORTANT! ▼

Return this form to:
CBER/University of TN
1000 Volunteer Blvd., #100
Knoxville, TN 37996-4170

DO NOT RETURN TO TDHS

Part I General Information

1a Reporting period (dates) from _____ to _____ [mm/dd/yr] to [mm/dd/yr]
 ➔ Your most recent fiscal year that ended in **2002**. This should be for a 12-month period.
 See General Instructions, Paragraph 1.

1b In what month does your fiscal year end? [month]

1c In what year did this center open? [year]

2 Ownership Status. Check only one.

- Not for Profit
- Sole proprietorship
- Partnership
- C or S Corporation
- LLC
- Other. Please specify _____

3a Does the owner or operator of this center also own or operate other centers? Yes No

3b Does this center file its own tax return or schedule, or is this center combined with other centers or businesses for tax purposes? Check only one.

- This center files a separate tax return or schedule. **Attach a copy of this tax return or schedule.**
- This center files a tax return or schedule that has other centers or businesses combined with it.

Attach a copy of this tax return or schedule.

These centers or businesses are (list their names):

This center does not file a tax return. Please explain: _____

Note: If you checked the first or second box above, attach a copy of the tax return for the year 2002 that includes this center

4 Related parties disclosure.

During the year, has the organization either directly or indirectly engaged in any of the following acts with any of its trustees, directors, officers, owners, administrators, employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? Check Yes or No for each question.

- a. Sale, exchange or leasing of property?** Yes No
- b. Lending of money or other extension of credit?** Yes No
- c. Furnishing of goods, services, or facilities?** Yes No
- d. Payment of compensation?** Yes No
- e. Payment or reimbursement of expenses (if more than \$1,000)?** Yes No
- f. Transfer of any part of its income or assets?** Yes No

Note: If the answer to any question is 'Yes,' attach a statement explaining the transactions.

Part II Facilities Information

Note: Data should be reported only for a *single separately licensed center*. If space and rent expenses are shared among two or more separately licensed centers, then allocate the total square footage and total rent among the centers **based on square footage** used and report the portion attributable to this single center.

5a List all *leased* space or facilities. Continue on separate page if necessary.

Description / location:	Square footage	Monthly rent

5b List all *owned* space or facilities. Continue on separate page if necessary.

Description / location:	Square footage	Monthly mortgage

5c List all space or facilities that the center does not own, but *uses free of charge*. Continue on separate page if necessary.

Description / location:	Square footage

Part III Enrollment Information

Note: In the questions for this section, the term "*student*" refers to any child under age 18 enrolled in or attending the center whether of school age or not. The questions should be answered for the fiscal year.

6 On average, how many full-time, part-time, and drop-in students did the center have enrolled on a given day? If you have both average daily attendance and average enrollment figures, report average daily enrollment. If you have only *average daily attendance*, report it and check the box below.

Full-time students _____ [number]
 Part-time students _____ [number]
 Drop-in students _____ [number]

These numbers are Average Daily Attendance figures.

Part IV Salary Information

Note: Data should be reported only for a *single separately licensed center*. If a director's salary is shared among two or more separately licensed centers, allocate the total salary among the centers based on their revenues and report the portion attributable to the single center. See Paragraph 2 of General Instructions for more information.

7 Directors, Officers, and Administrators.

List the position, annual salary plus bonus, and any benefits (retirement contributions, travel allowances, insurance, etc.) but not including payroll taxes, of all directors, officers, and administrative personal that are attributed to or paid by this center. Do not include teachers unless they happen to also have administrative duties such as supervising staff. If any of the directors, officers, or administrators listed in this section also teach part of the time, then also record the percent of time devoted to teaching. Record whether any director, officer, or administrator also works at another center. Continue on separate sheet if necessary.

Directors, Officers, and Administrators	Does this person work at another center?	If YES, how many other centers? (excluding this one)	Annual salary (plus bonus pay)	Dollar value of other benefits	Percent of time devoted to administration	Percent of time devoted to teaching
Position (list title of administrative position)						
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
2.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
3.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
4.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
6.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
7.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
8.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
9.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%
10.	<input type="checkbox"/> Yes <input type="checkbox"/> No		\$	\$	%	%

Check here if more positions are listed on the back of this page.

8a List all positions not included in item 7 above that were paid \$50,000 or more in salary and bonus pay from this center for the year reported. Continue on the back if necessary.

Position earning \$50,000 or more not listed in item 7	Annual salary (plus bonus pay)	Dollar value of other benefits
1.	\$	\$
2.	\$	\$
3.	\$	\$
4.	\$	\$
5.	\$	\$

Check here if more positions are listed on the back of this page.

8b Do any of the persons listed in item 8a also work in other centers? Yes No
 If YES, list the name of each person working at other centers, the names of the other centers, and the location of the other centers. Continue on the back if necessary.

Name	Center	Location
<input type="checkbox"/> Check here if more are listed on the back of this page.		

Part V Financial Information

Note: This financial information should be for the entire fiscal year and only for the separately licensed center requested. Do NOT combine financial information across centers. If your accounting system does not maintain separate financial information for each center, or if you have expenses that are shared among centers, then you must split apart the combined information on the basis of total revenues. See Paragraph 3 of General Instructions.

9a Total Revenue \$ _____ [total revenue in dollars]
 ➡ This total should equal the Total Revenue from your income tax form if this center files separately. See General Instructions, Paragraph 6.

9b Total Expenses \$ _____ [total expenses in dollars]
 ➡ This total should equal the Total Expenses from your income tax form if this center files separately. See General Instructions, Paragraph 6.

9c Net Profit or Loss (before Income Taxes) \$ _____ [profit or loss in dollars]
 ➡ This total should equal Net Profit or Loss (before Income Taxes) from your income tax form if this center files separately. See General Instructions, Paragraph 6.

10

Revenue Breakdown	Dollar Amount
a. Child care fees paid by parents	\$ _____
b. State contributions or payments (certificate program)	\$ _____
c. Child and adult care program meal reimbursement payments	\$ _____
d. Grants / fund raising / United Way	\$ _____
e. Investment income	\$ _____
f. Other. Please specify:	\$ _____

11 Expense Breakdown: Salary and Benefits.
 Note: See Paragraph 4 of General Instructions.

Position	Total FTEs	FTEs Teaching	Total Salary and Benefits
a. Teachers, aids, substitutes and others primarily engaged in direct care activities			\$ _____
b. Administrators			\$ _____
c. Directors and officers			\$ _____
d. Other employees not listed above whose salary plus benefits totaled \$50,000 or more annually			\$ _____
e. Food service and/or transportation employees			\$ _____
f. Other employees not included in (a) through (e)			\$ _____
g. TOTAL Salary Expense [sum of lines (a) through (f)] ➡ This total should equal the total salaries, compensation of officers, pension plans, and employee benefit programs from your tax form. See General Instructions, Paragraph 6.			\$ _____

12 Training and Travel Expenses.

Note: List the totals for the following expense categories.

Expense category	Total expense
a. Total expenses for training and professional development of direct care givers	\$
b. Other travel and training expenses not in (12 a)	\$

13 Other Expenses.

Note: List the totals for the following expense categories.

Expense category	Total expense
a. Supplies (teaching, office, and business)	\$
b. Maintenance and upkeep of facilities and related physical assets ➡ This total should include both buildings and vehicles.	\$
c. Utilities	\$
d. Insurance	\$
e. Contracted professional or consulting services	\$
f. Corporate overhead or indirect expense ➡ Applies only to centers that are part of a multi-center company. Such centers are sometimes billed for a portion of the parent company's administrative or organizational expenses. This item typically appears as a charge payable to the parent company labeled <i>corporate overhead</i> or <i>indirect expense</i> .	\$
g. Food purchases	\$
	\$
	\$
	\$
h. Expenses directly associated with provision of food services and meals such as supplies, etc. but not including food purchases or food service salary [food service salary is to be reported in item (11 e)]	\$
i. Taxes (payroll, income, etc.)	\$

14 List any additional expense items or categories not included in questions 11 through 13 that total 5% or more of the Total Expenses reported in question 9b.

Expense category	Total expense
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Appendix B
Summary Statistics, FY 2002

Part I General Information

1a. Reporting period	Number	Percent
01/01/01 to 06/30/02	1	0.2
01/01/01 to 12/31/01	1	0.2
01/01/02 to 01/31/03	1	0.2
01/01/02 to 03/15/02	1	0.2
01/01/02 to 10/31/02	1	0.2
01/01/02 to 12/31/02	388	75.8
03/01/01 to 12/31/02	1	0.2
03/01/02 to 12/31/02	1	0.2
04/01/01 to 03/31/02	2	0.4
04/01/02 to 03/31/03	2	0.4
04/02/02 to 12/31/02	1	0.2
06/01/01 to 05/31/02	4	0.8
06/01/02 to 05/31/03	2	0.4
06/02/01 to 05/31/02	9	1.8
07/01/00 to 06/30/01	1	0.2
07/01/01 to 06/30/02	46	9.0
07/01/02 to 06/30/03	23	4.5
08/01/02 to 12/31/02	1	0.2
08/02/01 to 08/01/02	1	0.2
09/01/01 to 08/31/02	3	0.6
09/29/01 to 09/27/02	11	2.1
10/01/01 to 09/30/02	4	0.8
10/01/02 to 12/31/02	1	0.2
12/01/01 to 11/30/02	4	0.8
12/01/02 to 12/01/03	1	0.2
12/31/01 to 12/31/02	1	0.2
N: 512	Missing: 8	

1a. Length of reporting period	Number	Percent
Less than 12 months	6	1.2
12 months	503	98.2
More than 12 months	3	0.6
N: 512	Missing: 8	

1a. Assigned fiscal year	Number	Percent
2001	2	0.4
2002	481	93.9
2003	29	5.7
N: 512	Missing: 8	

1b. FY ending month	Number	Percent
March	5	1
May	15	2.9
June	70	13.7
July	8	1.6
August	4	0.8
September	15	2.9
October	3	0.6
November	3	0.6
December	388	75.9
N: 511	Missing: 9	

1c. Years center opened (as of 2003)	Number	Percent
Less than 5 years	108	22.4
5 - 9	238	49.4
15 - 19	40	8.3
20 - 24	40	8.3
25 - 29	15	3.1
30 - 34	14	2.9
35 - 39	7	1.5
40 - 44	3	0.6
45 - 49	4	0.8
50 - 74	6	1.2
75 years or more	7	1.5
N: 482	Missing: 38	
Mean: 13.2 years		

Part I General Information, continued

2. Ownership status	Number	Percent
Not for Profit	178	34.9
Partnership	14	2.7
LLC	25	4.9
Sole proprietorship	120	23.5
C or S Corporation	162	31.8
Other type of ownership	2	0.4
Government	9	1.8
N: 510	Missing: 10	

3a. Does the owner/operator of this center of this center also own/operate other centers?

	Number	Percent
Yes	181	38.5
No	289	61.5
N: 470	Missing: 50	

3b. Does this center file its own tax return or schedule, or is this center combined with other centers or businesses for tax purposes?

	Number	Percent
Separate tax return	251	50.4
Combined return	167	33.5
Does not file a return	80	16.1
N: 498	Missing: 22	

4. Related parties disclosure

	Yes		No		No answer Number
	Number	Percent	Number	Percent	
Sale, exchange or leasing of property	65	12.7	447	87.3	8
Lending of money or other extension of credit	17	3.3	493	96.7	10
Furnishing of goods, services, or facilities	42	8.3	467	91.7	11
Payment of compensation	105	20.3	411	79.7	4
Payment or reimbursement of expenses >\$1,000	32	6.3	478	93.7	10
Transfer of any part of its income or assets	8	1.6	497	98.4	15

Note: No answers (missing values) were excluded from the percentage calculations.
 N: 520 (for each item)

Part II Facilities Information

5a. Square feet of leased space	Number	Percent
Under 1000	18	6.7
1000.0 - 1999.9	32	12.0
2000.0 - 2999.9	40	15.0
3000.0 - 3999.9	25	9.4
4000.0 - 4999.9	32	12.0
5000.0 - 5999.9	38	14.2
6000.0 - 6999.9	24	9.0
7000.0 - 7999.9	16	6.0
8000.0 - 8999.9	11	4.1
9000.0 - 9999.9	7	2.6
10000.0 - 10999.9	1	0.4
11000.0 - 19999.9	16	6.0
20,000 or more	7	2.6

N: 267

5a. Monthly rent	Number	Percent
Less than \$500.00	17	5.6
\$500.00 - \$999.99	33	10.8
\$1,000.00 - \$1,499.99	37	12.1
\$1,500.00 - \$1,999.99	32	10.5
\$2,000.00 - \$2,499.99	35	11.4
\$2,500.00 - \$2,999.99	27	8.8
\$3,000.00 - \$3,999.99	56	18.3
\$4,000.00 - \$4,999.99	17	5.6
\$5,000.00 - \$7,499.99	30	9.8
\$7,500.00 - \$9,999.99	9	2.9
\$10,000 or more	13	4.2

N: 306

Note: 280 centers reported either the location of rented space, the size of rented space, or monthly rent amount.

5b. Square feet of owned space	Number	Percent
Under 1000	9	5.0
1000.0 - 1999.9	34	18.9
2000.0 - 2999.9	22	12.2
3000.0 - 3999.9	24	13.3
4000.0 - 4999.9	21	11.7
5000.0 - 5999.9	19	10.6
6000.0 - 6999.9	15	8.3
7000.0 - 7999.9	10	5.6
8000.0 - 8999.9	7	3.9
9000.0 - 9999.9	3	1.7
10000.0 - 10999.9	3	1.7
11000.0 - 19999.9	9	5.0
20,000 or more	4	2.2

N: 180

5b. Monthly mortgage	Number	Percent
No monthly mortgage	55	33.1
Less than \$500.00	11	6.6
\$500.00 - \$999.99	30	18.1
\$1,000.00 - \$1,499.99	18	10.8
\$1,500.00 - \$1,999.99	12	7.2
\$2,000.00 - \$2,499.99	9	5.4
\$2,500.00 - \$2,999.99	11	6.6
\$3,000.00 - \$3,999.99	7	4.2
\$4,000.00 - \$4,999.99	7	4.2
\$5,000.00 - \$7,499.99	5	3.0
\$10,000 or more	1	0.6

N: 166

Note: 186 centers reported either the location of owned space, the size of owned space, or monthly mortgage amount.

5c. Square feet of free space	Number	Percent
Under 1000	13	24.5
1000.0 - 1999.9	3	5.7
2000.0 - 2999.9	7	13.2
3000.0 - 3999.9	10	18.9
4000.0 - 4999.9	5	9.4
5000.0 - 5999.9	3	5.7
6000.0 - 6999.9	3	5.7
7000.0 - 7999.9	1	1.9
8000.0 - 8999.9	1	1.9
11000.0 - 19999.9	5	9.4
20,000 or more	2	3.8

N: 53

Note: 52 centers reported either the location or the size of space used for free.

Part III Enrollment Information

6. Number of full-time students	Number	Percent
1 - 9	2	0.4
10 - 19	23	4.6
20 - 29	46	9.1
30 - 39	53	10.5
40 - 49	76	15.1
50 - 59	63	12.5
60 - 69	51	10.1
70 - 79	45	8.9
80 - 89	33	6.6
90 - 99	25	5.0
100 - 149	57	11.3
150 - 199	18	3.6
200 or more	11	2.2
N: 503	Missing: 17	

6. Number of part-time students	Number	Percent
None	65	18.4
1 - 9	93	26.3
10 - 19	62	17.5
20 - 29	42	11.9
30 - 39	33	9.3
40 - 49	21	5.9
50 - 59	11	3.1
60 - 69	5	1.4
70 - 79	8	2.3
80 - 89	5	1.4
90 - 99	1	0.3
100 - 149	5	1.4
150 - 199	2	0.6
200 or more	1	0.3
N: 354	Missing: 166	

6. Number of drop-in students	Number	Percent
None	159	71.3
1 - 9	53	23.8
10 - 19	6	2.7
20 - 29	3	1.3
30 - 39	1	0.4
40 - 49	0	–
50 - 59	1	0.4
N: 223	Missing: 297	

6. Type of enrollment data reported	Number	Percent
Average Daily Attendance (ADA)	209	95.9
Average Daily Enrollment (ADE)	9	4.1
N: 218	Missing: 302	

Part IV Salary Information

7. Annual salary plus bonus pay per administrative position	Number	Percent
\$0.00	47	4.6
Less than \$1,000.00	12	1.2
\$1,000.00 - \$4,999.99	68	6.7
\$5,000.00 - \$5,999.99	8	0.8
\$6,000.00 - \$9,999.99	56	5.5
\$10,000.00 - \$12,499.99	52	5.1
\$12,500.00 - \$14,999.99	63	6.2
\$15,000.00 - \$19,999.99	167	16.3
\$20,000.00 - \$24,999.99	168	16.4
\$25,000.00 - \$29,999.99	105	10.3
\$30,000.00 - \$49,999.99	196	19.2
\$50,000.00 - \$74,999.99	62	6.1
\$75,000.00 - \$99,999.99	13	1.3
\$100,000 - \$199,999	3	0.3
\$200,000 or more	2	0.2
N: 1022		Missing: 87

7. Other benefits per administrative position	Number	Percent
\$0.00	219	42.0
Less than \$500.00	36	6.9
\$500.00 - \$999.99	40	7.7
\$1,000.00 - \$1,999.99	58	11.1
\$2,000.00 - \$2,999.99	45	8.6
\$3,000.00 - \$3,999.99	25	4.8
\$4,000.00 - \$4,999.99	20	3.8
\$5,000.00 - \$9,999.99	56	10.7
\$10,000.00 - \$19,999.99	21	4.0
\$20,000 or more	2	0.4
N: 522		Missing: 587

7. Percent of time devoted to administrative	Number	Percent
Less than 10.0%	57	5.8
10.0% - 19.9%	21	2.1
20.0% - 24.9%	17	1.7
25.0%	30	3.1
25.1% - 29.9%	2	0.2
30.0% - 39.9%	11	1.1
40.0% - 49.9%	14	1.4
50.0%	91	9.3
60.0% - 69.9%	13	1.3
70.0% - 74.9%	18	1.8
75.0%	46	4.7
80.0% - 89.9%	61	6.2
90.0% - 99.9%	112	11.5
100.0%	484	49.5
N: 977		Missing: 132

7. Percent of time devoted to teaching	Number	Percent
Less than 10.0%	204	35.2
10.0% - 19.9%	100	17.3
20.0% - 24.9%	45	7.8
25.0%	42	7.3
30.0% - 39.9%	15	2.6
40.0% - 49.9%	8	1.4
50.0%	83	14.3
50.1% - 59.9%	3	0.5
60.0% - 69.9%	12	2.1
70.0% - 74.9%	5	0.9
75.0%	21	3.6
80.0% - 89.9%	13	2.2
90.0% - 99.9%	13	2.2
100.0%	15	2.6
N: 579		Missing: 530

Part IV Salary Information

7. Annual salary plus bonus pay per child (administrative position: Number Percent

	Number	Percent
\$0.00	47	4.6
Less than \$50.00	82	8.1
\$50.00 - \$99.99	43	4.2
\$100.00 - \$149.99	71	7.0
\$150.00 - \$199.99	104	10.3
\$200.00 - \$249.99	116	11.5
\$250.00 - \$299.99	82	8.1
\$300.00 - \$349.99	80	7.9
\$350.00 - \$399.99	69	6.8
\$400.00 - \$449.99	50	4.9
\$450.00 - \$499.99	54	5.3
\$500.00 - \$549.99	34	3.4
\$550.00 - \$399.99	25	2.5
\$600.00 - \$699.99	46	4.5
\$700.00 - \$799.99	23	2.3
\$800.00 - \$899.99	16	1.6
\$900.00 - \$999.99	16	1.6
\$1,000.00 - \$1,999.99	46	4.5
\$2,000.00 or more	8	0.8

N: 1012 Missing: 97

7. Does this administrative person work at another center?

	Number	Percent
Yes	225	22.4
No	780	77.6

N: 1005 Missing: 104

7. Other benefits per child (administrative positions) Number Percent

	Number	Percent
\$0.00	219	42.0
Less than \$5.00	54	10.4
\$5.00 - \$9.99	21	4.0
\$10.00 - \$19.99	55	10.6
\$20.00 - \$29.99	37	7.1
\$30.00 - \$39.99	34	6.5
\$40.00 - \$49.99	20	3.8
\$50.00 - \$99.99	49	9.4
\$100.00 - \$149.99	14	2.7
\$150.00 or more	18	3.5

N: 521 Missing: 588

7. If this administrative person works at other centers, how many?

	Number	Percent
1	82	40.6
2	34	16.8
3	12	5.9
4	12	5.9
7	8	4.0
8	48	23.8
10	2	1.0
11	4	2.0

N: 202 Missing: 23

Part V Financial Information

9a. Total revenue	Number	Percent
\$75,000 - \$99,999	20	3.9
\$100,000 - \$124,999	23	4.5
\$125,000 - \$149,999	35	6.8
\$150,000 - \$174,999	10	2.0
\$175,000 - \$199,999	29	5.7
\$200,000 - \$249,999	76	14.9
\$250,000 - \$299,999	57	11.2
\$300,000 - \$349,999	48	9.4
\$350,000 - \$399,999	43	8.4
\$400,000 - \$449,999	35	6.8
\$450,000 - \$499,999	29	5.7
\$500,000 - \$599,999	39	7.6
\$600,000 - \$699,999	23	4.5
\$700,000 - \$799,999	17	3.3
\$800,000 - \$899,999	11	2.2
\$900,000 - \$999,999	5	1.0
\$1,000,000 - \$1,999,999	9	1.8
\$2,000,000 or more	2	0.4
N: 511	Missing: 9	
Min: \$77,491	Max: \$2,865,037	
Mean: \$373,447.45		

9b. Total expenses	Number	Percent
Less than \$25,000	1	0.2
\$25,000 - \$74,999	12	2.4
\$75,000 - \$99,999	13	2.6
\$100,000 - \$149,999	53	10.5
\$150,000 - \$199,999	53	10.5
\$200,000 - \$249,999	82	16.3
\$250,000 - \$299,999	58	11.5
\$300,000 - \$349,999	50	9.9
\$350,000 - \$399,999	40	7.9
\$400,000 - \$499,999	50	9.9
\$500,000 - \$599,999	27	5.4
\$600,000 - \$699,999	21	4.2
\$700,000 - \$799,999	16	3.2
\$800,000 - \$899,999	10	2.0
\$900,000 - \$999,999	6	1.2
\$1,000,000 - \$1,999,999	10	2.0
\$3,000,000 or more	2	0.4
N: 504	Missing: 16	
Min: \$16,000	Max: \$3,169,003	
Mean: \$356,919.74		

9c. Net profit or loss before income taxes	Number	Percent
Loss greater than \$250,000	4	0.8
(\$249,999) - (\$100,000)	8	1.6
(\$99,999) - (\$50,000)	6	1.2
(\$49,999) - (\$25,000)	19	3.9
(\$24,999) - (\$10,000)	39	7.9
(\$9,999) - (\$5,000)	25	5.1
(\$4,999) - (\$1)	42	8.6
\$0	19	3.9
\$1 - \$4,999	55	11.2
\$5,000 - \$9,999	34	6.9
\$10,000 - \$19,999	60	12.2
\$20,000 - \$29,999	49	10.0
\$30,000 - \$39,999	29	5.9
\$40,000 - \$49,999	20	4.1
\$50,000 - \$74,999	39	7.9
\$75,000 - \$99,999	23	4.7
\$100,000 - \$199,999	14	2.9
\$200,000 or greater	6	1.2
N: 491	Missing: 29	
Min: \$521,743	Max: \$522,285	
Mean: \$15,272.99		

Part V Financial Information, continued

Total Revenue and Expenditures per Child					
9a. Total revenue per child	Number	Percent	9b. Total expenses per child	Number	Percent
Less than \$1000.00	4	0.8	Less than \$1000.00	7	1.4
\$1,000.00 - \$1,999.99	12	2.4	\$1,000.00 - \$1,999.99	16	3.2
\$2,000.00 - \$2,999.99	19	3.8	\$2,000.00 - \$2,999.99	29	5.9
\$3,000.00 - \$3,999.99	98	19.6	\$3,000.00 - \$3,999.99	114	23.1
\$4,000.00 - \$4,999.99	136	27.1	\$4,000.00 - \$4,999.99	144	29.1
\$5,000.00 - \$5,999.99	107	21.4	\$5,000.00 - \$5,999.99	91	18.4
\$6,000.00 - \$6,999.99	57	11.4	\$6,000.00 - \$6,999.99	36	7.3
\$7,000.00 - \$7,999.99	32	6.4	\$7,000.00 - \$7,999.99	29	5.9
\$8,000.00 - \$8,999.99	12	2.4	\$8,000.00 - \$8,999.99	6	1.2
\$9,000.00 - \$9,999.99	6	1.2	\$9,000.00 - \$9,999.99	6	1.2
\$10,000.00 or more	18	3.6	\$10,000.00 or more	16	3.2
N: 501	Missing: 19		N: 494	Missing: 26	

Part V Financial Information, continued

Revenue Breakdown

10a. Child care fees paid by parents	Number	Percent
\$0	8	1.7
\$1 to \$2,499	23	5.0
\$2,500 - \$7,499	50	10.9
7,500 - \$14,999	31	6.8
\$15,000 - \$29,999	49	10.7
\$30,000 - \$49,999	52	11.3
\$50,000 - \$74,999	43	9.4
\$75,000 - \$99,999	35	7.6
\$100,000 - \$149,999	68	14.8
\$150,000 - \$199,999	27	5.9
\$200,000 - \$299,999	34	7.4
\$300,000 - \$499,999	26	5.7
\$500,000 or more	13	2.8
N: 459	Missing: 61	

10b. State contributions (certificate program)*	Number	Percent
\$1 to \$74,999	15	2.9
\$75,000 - \$99,999	91	17.8
\$100,000 - \$149,999	114	22.4
\$150,000 - \$199,999	75	14.7
\$200,000 - \$249,999	52	10.2
\$250,000 - \$299,999	45	8.8
\$300,000 - \$399,999	55	10.8
\$400,000 - \$749,999	53	10.4
\$750,000 - \$999,999	5	1.0
\$1,000,000 - \$1,999,999	4	0.8
\$2,000,000 or more	1	0.2
N: 510	Missing: 10	
*NOTE: 38 centers reported state contributions less than the subsidy amount on record.		

10c. Child/adult care program meal reimbursement payments	Number	Percent
\$0	42	13.0
\$1 to \$9,999	35	10.9
\$10,000 - \$24,999	85	26.4
\$25,000 - \$49,999	115	35.7
\$50,000 - \$74,999	24	7.5
\$75,000 - \$99,999	13	4.0
\$100,000 or more	8	2.5
N: 322	Missing: 198	

10d. Grants/fund raising/ United Way	Number	Percent
\$0	67	40.4
\$1 to \$999	10	6.0
\$1,000 - \$4,999	18	10.8
\$5,000 - \$9,999	9	5.4
\$10,000 - \$49,999	23	13.9
\$50,000 - \$99,999	11	6.6
\$100,000 - \$499,999	22	13.3
\$500,000 or more	6	3.6
N: 166	Missing: 354	

10e. Investment income	Number	Percent
(\$35,000) to (\$1)	1	0.8
\$0	74	62.7
\$1 to \$999	28	23.7
\$1,000 - \$4,999	6	5.1
\$5,000 - \$9,999	5	4.2
\$10,000 - \$49,999	2	1.7
\$50,000 or more	2	1.7
N: 118	Missing: 402	

10f. Other Revenue	Number	Percent
(\$25,000) to (\$10,000)	2	1.1
(\$10,000) to (\$1)	7	3.9
\$0	55	30.9
\$1 to \$2,499	44	24.7
\$2,500 - \$9,999	32	18.0
\$10,000 - \$49,999	25	14.0
\$50,000 - \$99,999	3	1.7
\$100,000 or more	10	5.6
N: 178	Missing: 342	

Part V Financial Information, continued

Expense Breakdown: Salary and Benefits

11a. Teachers, aids, substitutes & others (direct care staff)

	Number	Percent
\$0	2	0.4
\$1,000 - \$9,999	3	0.6
\$10,000 - \$19,999	7	1.4
\$20,000 - \$24,999	8	1.6
\$25,000 - \$29,999	8	1.6
\$30,000 - \$34,999	10	2.0
\$35,000 - \$39,999	16	3.3
\$40,000 - \$44,999	18	3.7
\$45,000 - \$49,999	6	1.2
\$50,000 - \$54,999	19	3.9
\$55,000 - \$59,999	13	2.7
\$60,000 - \$64,999	11	2.2
\$65,000 - \$69,999	20	4.1
\$70,000 - \$74,999	12	2.4
\$75,000 - \$79,999	14	2.9
\$80,000 - \$84,999	12	2.4
\$85,000 - \$89,999	19	3.9
\$90,000 - \$94,999	17	3.5
\$95,000 - \$99,999	14	2.9
\$100,000 - \$124,999	62	12.7
\$125,000 - \$149,999	51	10.4
\$150,000 - \$174,999	45	9.2
\$175,000 - \$199,999	9	1.8
\$200,000 - \$249,999	36	7.3
\$250,000 - \$299,999	25	5.1
\$300,000 - \$349,999	9	1.8
\$350,000 - \$399,999	9	1.8
\$400,000 - \$499,999	4	0.8
\$500,000 - \$599,999	2	0.4
\$600,000 - \$699,999	2	0.4
\$700,000 - \$799,999	3	0.6
\$900,000 - \$999,999	1	0.2
\$1,000,000 - \$1,999,999	3	0.6
N: 490	Missing: 30	

11b. Administrators

	Number	Percent
\$0	11	5.0
\$1,000 - \$9,999	15	6.8
\$10,000 - \$19,999	45	20.5
\$20,000 - \$24,999	22	10.0
\$25,000 - \$29,999	24	10.9
\$30,000 - \$34,999	23	10.5
\$35,000 - \$39,999	14	6.4
\$40,000 - \$44,999	6	2.7
\$45,000 - \$49,999	15	6.8
\$50,000 - \$54,999	6	2.7
\$55,000 - \$59,999	7	3.2
\$60,000 - \$64,999	5	2.3
\$65,000 - \$69,999	4	1.8
\$70,000 - \$74,999	4	1.8
\$75,000 - \$79,999	3	1.4
\$80,000 - \$84,999	3	1.4
\$85,000 - \$89,999	2	0.9
\$90,000 - \$94,999	1	0.5
\$95,000 - \$99,999	1	0.5
\$100,000 - \$124,999	4	1.8
\$125,000 - \$149,999	3	1.4
\$150,000 - \$174,999	1	0.5
\$175,000 - \$199,999	1	0.5
N: 220	Missing: 300	

11c. Directors and officers

	Number	Percent
\$0	11	3.2
Less than \$1,000	2	0.6
\$1,000 - \$9,999	25	7.2
\$10,000 - \$19,999	54	15.5
\$20,000 - \$24,999	55	15.8
\$25,000 - \$29,999	39	11.2
\$30,000 - \$34,999	30	8.6
\$35,000 - \$39,999	31	8.9
\$40,000 - \$44,999	12	3.4
\$45,000 - \$49,999	11	3.2
\$50,000 - \$54,999	11	3.2
\$55,000 - \$59,999	15	4.3
\$60,000 - \$64,999	12	3.4
\$65,000 - \$69,999	10	2.9
\$70,000 - \$74,999	7	2.0
\$75,000 - \$79,999	5	1.4
\$80,000 - \$84,999	2	0.6
\$85,000 - \$89,999	1	0.3
\$90,000 - \$94,999	3	0.9
\$95,000 - \$99,999	1	0.3
\$100,000 - \$124,999	7	2.0
\$125,000 - \$149,999	2	0.6
\$150,000 - \$174,999	1	0.3
\$350,000 - \$399,999	1	0.3
N: 348	Missing: 172	

Part V Financial Information, continued**Expense Breakdown: Salary and Benefits, continued****11d. Other employees not listed above whose salary plus benefits totaled \$50,000 or more annually**

	Number	Percent
\$0	25	86.2
\$25,000 - \$29,999	1	3.4
\$55,000 - \$59,999	1	3.4
\$75,000 - \$79,999	1	3.4
\$350,000 - \$399,999	1	3.4
N: 29	Missing: 491	

11e. Food service and/or transportation employees

	Number	Percent
\$0	6	2.4
Less than \$1,000	3	1.2
\$1,000 - \$9,999	56	22.6
\$10,000 - \$19,999	85	34.3
\$20,000 - \$24,999	27	10.9
\$25,000 - \$29,999	11	4.4
\$30,000 - \$34,999	9	3.6
\$35,000 - \$39,999	14	5.6
\$40,000 - \$44,999	3	1.2
\$45,000 - \$49,999	6	2.4
\$50,000 - \$54,999	4	1.6
\$55,000 - \$59,999	2	0.8
\$60,000 - \$64,999	2	0.8
\$65,000 - \$69,999	3	1.2
\$70,000 - \$74,999	3	1.2
\$75,000 - \$79,999	2	0.8
\$80,000 - \$84,999	2	0.8
\$90,000 - \$94,999	1	0.4
\$95,000 - \$99,999	2	0.8
\$100,000 - \$124,999	2	0.8
\$125,000 - \$149,999	2	0.8
\$150,000 - \$174,999	2	0.8
\$400,000 - \$499,999	1	0.4
N: 248	Missing: 272	

11f. Other employees not included in 11a through 11e

	Number	Percent
\$0	17	16.3
\$1,000 - \$9,999	36	34.6
\$10,000 - \$19,999	21	20.2
\$20,000 - \$24,999	4	3.8
\$25,000 - \$29,999	6	5.8
\$30,000 - \$34,999	2	1.9
\$35,000 - \$39,999	2	1.9
\$40,000 - \$44,999	2	1.9
\$60,000 - \$64,999	3	2.9
\$85,000 - \$89,999	1	1.0
\$90,000 - \$94,999	1	1.0
\$100,000 - \$124,999	4	3.8
\$125,000 - \$149,999	3	2.9
\$150,000 - \$174,999	1	1.0
\$175,000 - \$199,999	1	1.0
N: 104	Missing: 416	

Part V Financial Information, continued**Expense Breakdown: Salary and Benefits, continued**

11g. Total salary expense	Number	Percent
\$1,000 - \$9,999	2	0.4
\$10,000 - \$19,999	1	0.2
\$20,000 - \$24,999	1	0.2
\$25,000 - \$29,999	3	0.6
\$30,000 - \$34,999	6	1.2
\$35,000 - \$39,999	7	1.4
\$40,000 - \$44,999	2	0.4
\$45,000 - \$49,999	4	0.8
\$50,000 - \$54,999	8	1.6
\$55,000 - \$59,999	10	2.0
\$60,000 - \$64,999	10	2.0
\$65,000 - \$69,999	10	2.0
\$70,000 - \$74,999	14	2.8
\$75,000 - \$79,999	11	2.2
\$80,000 - \$84,999	12	2.4
\$85,000 - \$89,999	10	2.0
\$90,000 - \$94,999	7	1.4
\$95,000 - \$99,999	9	1.8
\$100,000 - \$124,999	65	12.9
\$125,000 - \$149,999	47	9.3
\$150,000 - \$174,999	47	9.3
\$175,000 - \$199,999	50	9.9
\$200,000 - \$249,999	52	10.3
\$250,000 - \$299,999	39	7.8
\$300,000 - \$349,999	22	4.4
\$350,000 - \$399,999	15	3.0
\$400,000 - \$499,999	20	4.0
\$500,000 - \$599,999	4	0.8
\$600,000 - \$699,999	5	1.0
\$800,000 - \$899,999	4	0.8
\$900,000 - \$999,999	2	0.4
\$1,000,000 - \$1,999,999	3	0.6
\$2,000,000 or more	1	0.2
N: 503	Missing: 17	

Part V Financial Information, continued**Salary and Benefits per Child****11a. Teachers, aids, substitutes & others (direct care staff):**

salary & benefits per child	Number	Percent
11a.	Number	Percent
\$0.00	2	0.4
Less than \$500.00	12	2.5
\$500.00 - \$599.99	10	2.1
\$600.00 - \$699.99	15	3.1
\$700.00 - \$799.99	15	3.1
\$800.00 - \$899.99	10	2.1
\$900.00 - \$999.99	12	2.5
\$1,000.00 - \$1,249.99	46	9.6
\$1,250.00 - \$1,499.99	70	14.6
\$1,500.00 - \$1,749.99	62	12.9
\$1,750.00 - \$1,999.99	58	12.1
\$2,000.00 - \$2,249.99	46	9.6
\$2,250.00 - \$2,499.99	46	9.6
\$2,500.00 - \$2,749.99	22	4.6
\$2,750.00 - \$2,999.99	9	1.9
\$3,000.00 - \$3,999.99	26	5.4
\$4,000.00 - \$4,999.99	6	1.2
\$5,000.00 - \$7,499.99	12	2.5
\$7,500.00 or more	2	0.4
N: 481	Missing: 39	

11c. Directors and officers:

salary & benefits per child	Number	Percent
\$0.00	11	3.2
Less than \$50.00	9	2.6
\$50.00 - \$99.99	5	1.5
\$100.00 - \$149.99	10	2.9
\$150.00 - \$199.99	12	3.5
\$200.00 - \$249.99	23	6.7
\$250.00 - \$299.99	30	8.7
\$300.00 - \$349.99	28	8.2
\$350.00 - \$399.99	21	6.1
\$400.00 - \$449.99	20	5.8
\$450.00 - \$499.99	20	5.8
\$500.00 - \$549.99	22	6.4
\$550.00 - \$599.99	14	4.1
\$600.00 - \$649.99	15	4.4
\$650.00 - \$699.99	9	2.6
\$700.00 - \$749.99	11	3.2
\$750.00 - \$799.99	11	3.2
\$800.00 - \$849.99	12	3.5
\$850.00 - \$899.99	9	2.6
\$900.00 - \$949.99	8	2.3
\$950.00 - \$999.99	3	0.9
\$1,000.00 - \$1,499.99	30	8.7
\$1,500.00 - \$1,999.99	5	1.5
\$2,000.00 - \$2,499.99	3	0.9
\$2,500.00 - \$4,999.99	2	0.6
N: 343	Missing: 177	

11b. Administrators: salary & benefits per child

	Number	Percent
11b		
\$0.00	11	5.1
Less than \$50.00	3	1.4
\$50.00 - \$99.99	12	5.5
\$100.00 - \$149.99	4	1.8
\$150.00 - \$199.99	21	9.7
\$200.00 - \$249.99	17	7.8
\$250.00 - \$299.99	16	7.4
\$300.00 - \$349.99	20	9.2
\$350.00 - \$399.99	17	7.8
\$400.00 - \$449.99	9	4.1
\$450.00 - \$499.99	15	6.9
\$500.00 - \$549.99	4	1.8
\$550.00 - \$599.99	6	2.8
\$600.00 - \$649.99	6	2.8
\$650.00 - \$699.99	6	2.8
\$700.00 - \$749.99	6	2.8
\$750.00 - \$799.99	7	3.2
\$800.00 - \$849.99	3	1.4
\$850.00 - \$899.99	3	1.4
\$900.00 - \$949.99	5	2.3
\$950.00 - \$999.99	1	0.5
\$1,000.00 - \$1,499.99	21	9.7
\$1,500.00 - \$1,999.99	3	1.4
\$2,500.00 - \$4,999.99	1	0.5
N: 217	Missing: 303	

Part V Financial Information, continued

12a. Total expenses for training & professional development of direct care givers	Number	Percent
\$0	23	5.5
Less than \$250	55	13.3
\$250 - \$499	54	13.0
\$500 - \$749	48	11.6
\$750 - \$999	31	7.5
\$1,000 - \$1,499	40	9.6
\$1,500 - \$1,999	36	8.7
\$2,000 - \$2,999	50	12.0
\$3,000 - \$4,999	37	8.9
\$5,000 - \$9,999	25	6.0
\$10,000 - \$24,999	12	2.9
\$25,000 - \$49,999	3	0.7
\$75,000 or more	1	0.2
N: 415	Missing: 105	

12b. Other travel and training expenses not reported in 12a	Number	Percent
\$0	75	36.9
Less than \$250	23	11.3
\$250 - \$499	13	6.4
\$500 - \$749	13	6.4
\$750 - \$999	3	1.5
\$1,000 - \$1,499	15	7.4
\$1,500 - \$1,999	11	5.4
\$2,000 - \$2,999	10	4.9
\$3,000 - \$4,999	16	7.9
\$5,000 - \$9,999	14	6.9
\$10,000 - \$24,999	7	3.4
\$25,000 - \$49,999	3	1.5
N: 203	Missing: 317	

Part V Financial Information, continued**Expense Breakdown: Other Expenses**

13a. Supplies (teaching, office & business)	Number	Percent
\$0	3	0.6
Less than \$500	4	0.8
\$500 - \$999	6	1.2
\$1,000 - \$1,999	27	5.6
\$2,000 - \$2,999	27	5.6
\$3,000 - \$3,999	30	6.2
\$4,000 - \$4,999	26	5.3
\$5,000 - \$5,999	26	5.3
\$6,000 - \$6,999	26	5.3
\$7,000 - \$7,999	28	5.8
\$8,000 - \$8,999	31	6.4
\$9,000 - \$9,999	19	3.9
\$10,000 - \$14,999	85	17.5
\$15,000 - \$19,999	45	9.3
\$20,000 - \$24,999	41	8.4
\$25,000 - \$49,999	52	10.7
\$50,000 - \$74,999	7	1.4
\$75,000 - \$99,999	1	0.2
\$100,000 or more	2	0.4
N: 486	Missing: 34	

13b. Maintenance of facilities & related physical assets	Number	Percent
\$0	3	0.6
Less than \$500	7	1.5
\$500 - \$999	6	1.3
\$1,000 - \$1,999	19	4.1
\$2,000 - \$2,999	27	5.8
\$3,000 - \$3,999	34	7.2
\$4,000 - \$4,999	27	5.8
\$5,000 - \$5,999	27	5.8
\$6,000 - \$6,999	24	5.1
\$7,000 - \$7,999	19	4.1
\$8,000 - \$8,999	20	4.3
\$9,000 - \$9,999	20	4.3
\$10,000 - \$14,999	61	13.0
\$15,000 - \$19,999	44	9.4
\$20,000 - \$24,999	33	7.0
\$25,000 - \$49,999	70	14.9
\$50,000 - \$74,999	14	3.0
\$75,000 - \$99,999	9	1.9
\$100,000 or more	5	1.1
N: 469	Missing: 51	

13c. Utilities	Number	Percent
\$0	6	1.3
Less than \$500	2	0.4
\$500 - \$999	4	0.8
\$1,000 - \$1,999	17	3.6
\$2,000 - \$2,999	31	6.6
\$3,000 - \$3,999	25	5.3
\$4,000 - \$4,999	50	10.6
\$5,000 - \$5,999	41	8.7
\$6,000 - \$6,999	33	7.0
\$7,000 - \$7,999	33	7.0
\$8,000 - \$8,999	35	7.4
\$9,000 - \$9,999	35	7.4
\$10,000 - \$14,999	95	20.1
\$15,000 - \$19,999	29	6.1
\$20,000 - \$24,999	13	2.8
\$25,000 - \$49,999	21	4.4
\$50,000 - \$74,999	1	0.2
\$75,000 - \$99,999	1	0.2
N: 472	Missing: 48	

13d. Insurance	Number	Percent
\$0	3	0.6
Less than \$500	3	0.6
\$500 - \$999	14	3.0
\$1,000 - \$1,999	38	8.1
\$2,000 - \$2,999	36	7.6
\$3,000 - \$3,999	48	10.2
\$4,000 - \$4,999	31	6.6
\$5,000 - \$5,999	42	8.9
\$6,000 - \$6,999	31	6.6
\$7,000 - \$7,999	34	7.2
\$8,000 - \$8,999	20	4.2
\$9,000 - \$9,999	30	6.4
\$10,000 - \$14,999	83	17.6
\$15,000 - \$19,999	26	5.5
\$20,000 - \$24,999	9	1.9
\$25,000 - \$49,999	17	3.6
\$50,000 - \$74,999	3	0.6
\$75,000 - \$99,999	2	0.4
\$100,000 or more	1	0.2
N: 471	Missing: 49	

Part V Financial Information, continued

Expense Breakdown: Other Expenses, continued

13e. Contracted professional or consulting services	Number	Percent
\$0	30	8.4
Less than \$500	30	8.4
\$500 - \$999	26	7.3
\$1,000 - \$1,999	51	14.3
\$2,000 - \$2,999	52	14.6
\$3,000 - \$3,999	23	6.4
\$4,000 - \$4,999	16	4.5
\$5,000 - \$5,999	15	4.2
\$6,000 - \$6,999	13	3.6
\$7,000 - \$7,999	9	2.5
\$8,000 - \$8,999	7	2.0
\$9,000 - \$9,999	4	1.1
\$10,000 - \$14,999	19	5.3
\$15,000 - \$19,999	13	3.6
\$20,000 - \$24,999	11	3.1
\$25,000 - \$49,999	27	7.6
\$50,000 - \$74,999	6	1.7
\$75,000 - \$99,999	4	1.1
\$100,000 or more	1	0.3
N: 357		Missing: 163

13f. Corporate overhead or indirect expense	Number	Percent
\$0	63	40.1
\$500 - \$999	1	0.6
\$2,000 - \$2,999	1	0.6
\$5,000 - \$5,999	1	0.6
\$6,000 - \$6,999	3	1.9
\$7,000 - \$7,999	1	0.6
\$8,000 - \$8,999	1	0.6
\$10,000 - \$14,999	9	5.7
\$15,000 - \$19,999	5	3.2
\$20,000 - \$24,999	3	1.9
\$25,000 - \$49,999	35	22.3
\$50,000 - \$74,999	26	16.6
\$75,000 - \$99,999	3	1.9
\$100,000 or more	5	3.2
N: 157		Missing: 363

13g. Food purchases	Number	Percent
\$0	1	0.2
\$1,000 - \$1,999	1	0.2
\$2,000 - \$2,999	5	1.0
\$3,000 - \$3,999	9	1.9
\$4,000 - \$4,999	12	2.5
\$5,000 - \$5,999	17	3.5
\$6,000 - \$6,999	4	0.8
\$7,000 - \$7,999	10	2.1
\$8,000 - \$8,999	16	3.3
\$9,000 - \$9,999	13	2.7
\$10,000 - \$14,999	80	16.5
\$15,000 - \$19,999	81	16.7
\$20,000 - \$24,999	59	12.2
\$25,000 - \$49,999	131	27.0
\$50,000 - \$74,999	29	6.0
\$75,000 - \$99,999	12	2.5
\$100,000 or more	5	1.0
N: 485		Missing: 35

13h. Expenses directly associated with provision of food services and meals such as supplies, etc. but not including food purchases or food service salary	Number	Percent
\$0	38	20.5
Less than \$500	11	5.9
\$500 - \$999	26	14.1
\$1,000 - \$1,999	27	14.6
\$2,000 - \$2,999	16	8.6
\$3,000 - \$3,999	18	9.7
\$4,000 - \$4,999	10	5.4
\$5,000 - \$5,999	8	4.3
\$6,000 - \$6,999	5	2.7
\$7,000 - \$7,999	5	2.7
\$8,000 - \$8,999	4	2.2
\$9,000 - \$9,999	1	0.5
\$10,000 - \$14,999	5	2.7
\$15,000 - \$19,999	5	2.7
\$20,000 - \$24,999	2	1.1
\$25,000 - \$49,999	2	1.1
\$75,000 - \$99,999	2	1.1
N: 185		Missing: 335

Part V Financial Information, continued**Expense Breakdown: Other Expenses, continued**

13i. Taxes (payroll, income, etc.)	Number	Percent
\$0	9	2.0
Less than \$500	1	0.2
\$500 - \$999	1	0.2
\$1,000 - \$1,999	12	2.6
\$2,000 - \$2,999	8	1.8
\$3,000 - \$3,999	12	2.6
\$4,000 - \$4,999	8	1.8
\$5,000 - \$5,999	14	3.1
\$6,000 - \$6,999	15	3.3
\$7,000 - \$7,999	12	2.6
\$8,000 - \$8,999	15	3.3
\$9,000 - \$9,999	18	4.0
\$10,000 - \$14,999	85	18.7
\$15,000 - \$19,999	68	15.0
\$20,000 - \$24,999	50	11.0
\$25,000 - \$49,999	101	22.2
\$50,000 - \$74,999	16	3.5
\$75,000 - \$99,999	4	0.9
\$100,000 or more	5	1.1
N: 454	Missing: 66	

Selected Expenses per Child

13g. Food purchases per child	Number	Percent
\$0.00	1	0.2
Less than \$50.00	8	1.7
\$50.00 - \$99.99	20	4.2
\$100.00 - \$149.99	28	5.9
\$150.00 - \$199.99	61	12.8
\$200.00 - \$249.99	66	13.9
\$250.00 - \$299.99	52	10.9
\$300.00 - \$349.99	48	10.1
\$350.00 - \$399.99	39	8.2
\$400.00 - \$449.99	32	6.7
\$450.00 - \$499.99	28	5.9
\$500.00 - \$549.99	18	3.8
\$550.00 - \$599.99	10	2.1
\$600.00 - \$649.99	11	2.3
\$650.00 - \$699.99	15	3.2
\$700.00 - \$749.99	9	1.9
\$750.00 - \$799.99	7	1.5
\$800.00 - \$849.99	4	0.8
\$900.00 - \$949.99	6	1.3
\$950.00 - \$999.99	3	0.6
\$1,000.00 - \$1,499.99	6	1.3
\$1,500.00 - \$1,999.99	3	0.6
\$2,500.00 - \$4,999.99	1	0.2
N: 476	Missing: 44	

13h. Expenses directly associated with provision of food services and meals per child	Number	Percent
\$0.00	38	20.7
Less than \$50.00	85	46.2
\$50.00 - \$99.99	32	17.4
\$100.00 - \$149.99	13	7.1
\$150.00 - \$199.99	6	3.3
\$200.00 - \$249.99	4	2.2
\$250.00 - \$299.99	3	1.6
\$350.00 - \$399.99	1	0.5
\$500.00 - \$549.99	1	0.5
\$750.00 - \$799.99	1	0.5
N: 184	Missing: 336	

Part V Financial Information, continued**Revenue Items as a Percentage of Calculated Total Revenue**

10a. Child care fees paid by parents	Number	Percent
Less than 0.10%	8	1.7
0.10% - 0.49%	9	2.0
0.50% - 0.99%	14	3.1
1.00% - 1.99%	30	6.5
2.00% - 2.99%	25	5.4
3.00% - 3.99%	23	5.0
4.00% - 4.99%	10	2.2
5.00% - 9.99%	48	10.5
10.00% - 19.99%	67	14.6
20.00% - 24.99%	27	5.9
25.00% - 29.99%	20	4.4
30.00% - 39.99%	38	8.3
40.00% - 49.99%	41	8.9
50.00% - 59.99%	47	10.2
60.00% - 69.99%	26	5.7
70.00% - 74.99%	10	2.2
75.00% - 79.99%	9	2.0
80.00% or more	7	1.5
N: 459		Missing: 61

10b. State contributions (certificate program)	Number	Percent
10.00% - 19.99%	14	2.7
20.00% - 24.99%	13	2.5
25.00% - 29.99%	25	4.8
30.00% - 39.99%	50	9.6
40.00% - 49.99%	59	11.3
50.00% - 59.99%	47	9.0
60.00% - 69.99%	53	10.2
70.00% - 74.99%	19	3.7
75.00% - 79.99%	29	5.6
80.00% - 89.99%	76	14.6
90.00% - 99.99%	91	17.5
100.00%	44	8.5
N: 520		

10c. Child/adult care program meal reimbursements	Number	Percent
Less than 0.10%	42	13.0
0.10% - 0.49%	2	0.6
0.50% - 0.99%	3	0.9
1.00% - 1.99%	7	2.2
2.00% - 2.99%	16	5.0
3.00% - 3.99%	14	4.3
4.00% - 4.99%	22	6.8
5.00% - 9.99%	140	43.5
10.00% - 19.99%	73	22.7
20.00% - 24.99%	1	0.3
30.00% - 39.99%	1	0.3
40.00% or more	1	0.3
N: 322		Missing: 198

10d. Grants, fund raising, United Way	Number	Percent
Less than 0.10%	70	42.2
0.10% - 0.99%	19	11.4
1.00% - 1.99%	19	11.4
5.00% - 9.99%	14	8.4
10.00% - 19.99%	12	7.2
20.00% - 24.99%	9	5.4
25.00% - 29.99%	6	3.6
30.00% - 39.99%	5	3.0
40.00% - 49.99%	3	1.8
50.00% - 59.99%	5	3.0
60.00% - 69.99%	3	1.8
70.00% or more	1	0.6
N: 166		Missing: 354

10e. Investment income	Number	Percent
Less than 0.10%	94	79.7
0.10% - 0.19%	11	9.3
0.20% - 0.29%	2	1.7
0.30% - 0.39%	2	1.7
0.80% - 0.89%	3	2.5
1.00% - 9.99%	5	4.2
10.00% or more	1	0.8
N: 118		Missing: 402

10f. Other revenue	Number	Percent
Less than 0.10%	84	47.2
0.10% - 0.49%	23	12.9
0.50% - 0.99%	16	9.0
1.00% - 4.99%	25	14.0
5.00% - 9.99%	15	8.4
10.00% - 49.99%	13	7.3
50.00% or more	2	1.1
N: 178		Missing: 342

Part V Financial Information, continued**Expenditure Items as a Percentage of Calculated Total Expenditures****11a. Teachers, aids, substitutes, and others (direct care staff)**

	Number	Percent
Less than 0.10%	2	0.4
0.10% - 4.99%	0	–
5.00% - 9.99%	3	0.6
10.00% - 19.99%	43	8.8
20.00% - 29.99%	92	18.8
30.00% - 39.99%	132	26.9
40.00% - 49.99%	134	27.3
50.00% - 59.99%	62	12.7
60.00% - 69.99%	18	3.7
70.00% - 74.99%	3	0.6
80.00% or more	1	0.2
N: 490	Missing: 30	

11b. Administrators	Number	Percent
Less than 0.10%	11	5.0
0.10% - 0.99%	3	1.4
1.00% - 1.99%	2	0.9
2.00% - 2.99%	10	4.5
3.00% - 3.99%	14	6.4
4.00% - 4.99%	14	6.4
5.00% - 9.99%	82	37.3
10.00% - 19.99%	65	29.5
20.00% - 24.99%	10	4.5
25.00% - 29.99%	6	2.7
30.00% or more	3	1.4
N: 220	Missing: 300	

11c. Directors and officers	Number	Percent
Less than 0.10%	13	3.7
0.10% - 0.99%	4	1.1
1.00% - 1.99%	2	0.6
2.00% - 2.99%	6	1.7
3.00% - 3.99%	16	4.6
4.00% - 4.99%	21	6.0
5.00% - 9.99%	136	39.1
10.00% - 19.99%	109	31.3
20.00% - 24.99%	18	5.2
25.00% - 29.99%	15	4.3
30.00% - 39.99%	5	1.4
40.00% or more	3	0.9
N: 348	Missing: 172	

11d. Other employees not listed above whose salary plus benefits total \$50,000 or more annually	Number	Percent
Less than 0.10%	25	86.2
0.10% - 4.99%	0	–
5.00% - 9.99%	2	6.9
10.00% - 19.99%	1	3.4
20.00% or more	1	3.4
N: 29	Missing: 491	

11e. Food service and/or transportation employees	Number	Percent
Less than 0.10%	7	2.8
0.10% - 0.99%	3	1.2
1.00% - 1.99%	19	7.7
2.00% - 2.99%	22	8.9
3.00% - 3.99%	40	16.1
4.00% - 4.99%	30	12.1
5.00% - 9.99%	82	33.1
10.00% - 19.99%	43	17.3
20.00% - 24.99%	1	0.4
25.00% or more	1	0.4
N: 248	Missing: 272	

11f. Other employees not included in 11a through 11e	Number	Percent
Less than 0.10%	17	16.3
0.10% - 0.99%	8	7.7
1.00% - 1.99%	14	13.5
2.00% - 2.99%	13	12.5
3.00% - 3.99%	9	8.7
4.00% - 4.99%	7	6.7
5.00% - 9.99%	24	23.1
10.00% - 19.99%	7	6.7
20.00% - 29.99%	2	1.9
30.00% - 39.99%	0	–
40.00% - 49.99%	2	1.9
50.00% or more	1	1.0
N: 104	Missing: 416	

Part V Financial Information, continued**Expenditure Items as a Percentage of Calculated Total Expenditures****11b & c. Administrators and directors**

	Number	Percent
Less than 0.10%	6	1.4
0.10% - 0.99%	1	0.2
1.00% - 1.99%	2	0.5
2.00% - 2.99%	3	0.7
3.00% - 3.99%	9	2.1
4.00% - 4.99%	15	3.4
5.00% - 9.99%	135	30.9
10.00% - 19.99%	184	42.1
20.00% - 24.99%	33	7.6
25.00% - 29.99%	29	6.6
30.00% - 39.99%	15	3.4
40.00% or more	5	1.1
N: 437	Missing: 83	

11g. Total Salary Expense

	Number	Percent
Less than 10.00%	3	0.6
10.00% - 19.99%	1	0.2
20.00% - 24.99%	6	1.2
25.00% - 29.99%	15	3.0
30.00% - 39.99%	45	9.1
40.00% - 49.99%	110	22.2
50.00% - 59.99%	166	33.5
60.00% - 69.99%	94	19.0
70.00% - 74.99%	29	5.8
75.00% - 79.99%	13	2.6
80.00% - 89.99%	13	2.6
90.00% or more	1	0.2
N: 496	Missing: 24	

12a. Total expenses for training and professional development of direct care staff

	Number	Percent
Less than 0.10%	84	20.2
0.10% - 0.19%	62	14.9
0.20% - 0.29%	49	11.8
0.30% - 0.39%	34	8.2
0.40% - 0.49%	22	5.3
0.50% - 0.59%	30	7.2
0.60% - 0.69%	22	5.3
0.70% - 0.79%	29	7.0
0.80% - 0.89%	11	2.7
0.90% - 0.99%	9	2.2
1.00% - 1.99%	37	8.9
2.00% - 2.99%	13	3.1
3.00% - 3.99%	4	1.0
4.00% - 4.99%	2	0.5
5.00% - 9.99%	4	1.0
10.00% or more	3	0.7
N: 415	Missing: 105	

12b. Other travel and training expenses not reported in 12a

	Number	Percent
Less than 0.10%	104	51.2
0.10% - 0.19%	13	6.4
0.20% - 0.29%	9	4.4
0.30% - 0.39%	8	3.9
0.40% - 0.49%	11	5.4
0.50% - 0.59%	4	2.0
0.60% - 0.69%	8	3.9
0.70% - 0.79%	6	3.0
0.80% - 0.89%	6	3.0
0.90% - 0.99%	3	1.5
1.00% - 1.99%	15	7.4
2.00% - 2.99%	3	1.5
3.00% - 3.99%	3	1.5
4.00% - 4.99%	0	—
5.00% - 9.99%	9	4.4
10.00% or more	1	0.5
N: 203	Missing: 317	

13a. Supplies (teaching, office and business)

	Number	Percent
Less than 0.10%	4	0.8
0.10% - 0.49%	14	2.9
0.50% - 0.99%	33	6.8
1.00% - 1.99%	91	18.7
2.00% - 2.99%	85	17.5
3.00% - 3.99%	80	16.5
4.00% - 4.99%	45	9.3
5.00% - 9.99%	96	19.8
10.00% - 19.99%	33	6.8
20.00% or more	5	1.0
N: 486	Missing: 34	

13b. Maintenance of facilities & related physical assets

	Number	Percent
Less than 0.10%	6	1.3
0.10% - 0.49%	11	2.3
0.50% - 0.99%	33	7.0
1.00% - 1.99%	74	15.8
2.00% - 2.99%	62	13.2
3.00% - 3.99%	62	13.2
4.00% - 4.99%	54	11.5
5.00% - 9.99%	120	25.6
10.00% - 19.99%	42	9.0
20.00% or more	5	1.1
N: 469	Missing: 51	

Part V Financial Information, continued**Expenditure Items as a Percentage of Calculated Total Expenditures**

13c. Utilities	Number	Percent
Less than 0.10%	7	1.5
0.10% - 0.99%	32	6.8
1.00% - 1.99%	109	23.1
2.00% - 2.99%	132	28.0
3.00% - 3.99%	80	16.9
4.00% - 4.99%	54	11.4
5.00% - 9.99%	52	11.0
10.00% - 19.99%	5	1.1
20.00% or more	1	0.2
N: 472	Missing: 48	

13d. Insurance	Number	Percent
Less than 0.10%	5	1.1
0.10% - 0.99%	61	13.0
1.00% - 1.99%	143	30.4
2.00% - 2.99%	133	28.2
3.00% - 3.99%	53	11.3
4.00% - 4.99%	35	7.4
5.00% - 9.99%	38	8.1
10.00% or more	3	0.6
N: 471	Missing: 49	

13e. Contracted professional or consulting services	Number	Percent
Less than 0.10%	42	11.8
0.10% - 0.19%	10	2.8
0.20% - 0.29%	14	3.9
0.30% - 0.39%	11	3.1
0.40% - 0.49%	17	4.8
0.50% - 0.59%	22	6.2
0.60% - 0.69%	17	4.8
0.70% - 0.79%	18	5.0
0.80% - 0.89%	10	2.8
0.90% - 0.99%	14	3.9
1.00% - 1.99%	86	24.1
2.00% - 2.99%	24	6.7
3.00% - 3.99%	18	5.0
4.00% - 4.99%	10	2.8
5.00% - 9.99%	30	8.4
10.00% or more	14	3.9
N: 357	Missing: 163	

13f. Corporate overhead or indirect expense	Number	Percent
Less than 0.10%	63	40.1
0.10% - 0.99%	1	0.6
1.00% - 1.99%	4	2.5
2.00% - 2.99%	1	0.6
3.00% - 3.99%	6	3.8
4.00% - 4.99%	6	3.8
5.00% - 9.99%	23	14.6
10.00% - 19.99%	50	31.8
20.00% or more	3	1.9
N: 157	Missing: 363	

13g. Food	Number	Percent
Less than 0.10%	1	0.2
0.10% - 0.99%	4	0.8
1.00% - 1.99%	9	1.9
2.00% - 2.99%	20	4.1
3.00% - 3.99%	52	10.7
4.00% - 4.99%	59	12.2
5.00% - 9.99%	248	51.1
10.00% - 19.99%	83	17.1
20.00% - 29.99%	6	1.2
30.00% or more	3	0.6
N: 485	Missing: 35	

13h. Expenses directly associated with provision of food services & meals such as supplies, etc. but not incl. food purchases or food service delivery	Number	Percent
Less than 0.10%	44	23.8
0.10% - 0.19%	9	4.9
0.20% - 0.29%	7	3.8
0.30% - 0.39%	12	6.5
0.40% - 0.49%	13	7.0
0.50% - 0.59%	10	5.4
0.60% - 0.69%	6	3.2
0.70% - 0.79%	5	2.7
0.80% - 0.89%	6	3.2
0.90% - 0.99%	10	5.4
1.00% - 1.99%	36	19.5
2.00% - 2.99%	17	9.2
3.00% - 3.99%	2	1.1
4.00% - 4.99%	2	1.1
5.00% - 9.99%	5	2.7
10.00% or more	1	0.5
N: 185	Missing: 335	

Part V Financial Information, continued

Expenditure Items as a Percentage of Calculated Total Expenditures

13i. Taxes (payroll, income, etc.)	Number	Percent
Less than 0.10%	9	2.0
0.40% - 0.49%	2	0.4
0.50% - 0.59%	3	0.7
0.60% - 0.69%	2	0.4
0.70% - 0.79%	2	0.4
0.90% - 0.99%	2	0.4
1.00% - 1.99%	19	4.2
2.00% - 2.99%	20	4.4
3.00% - 3.99%	59	13.0
4.00% - 4.99%	110	24.2
5.00% - 9.99%	181	39.9
10.00% - 19.99%	38	8.4
20.00% - 24.99%	4	0.9
25.00% - 29.99%	2	0.4
40.00% or more	1	0.2
N: 454	Missing: 66	