

The research described in this report involved a number of different methodologies, including an installation cost survey, visits to civilian employer-sponsored child-care centers, and interviews with human resources (HR) managers who supervise the child-care centers that we visited.

This project was originally motivated by Service-level interest in subjecting DoD child-care activities to competitive sourcing studies. As a result, our examination of cost assumed a perspective that is most relevant for that purpose. Throughout our analyses, we consider *cost* to be the combined amount spent by the DoD and by parents (whom we view as the key consumers of child care) in providing child-care services. This definition of cost, then, reflects the *cost to the consumer*. It is important to note that most studies of child-care cost (for example, those described in Chapter One) attempt to capture the *production cost* of child care—how much the providers spend in providing care—rather than the cost to consumers. Production costs can differ from the cost to consumers for a variety of reasons. If, for example, the provider is a for-profit organization, it might charge consumers more than the actual production cost in order to generate a profit margin. Alternatively, a nonprofit organization might receive donations and therefore charge consumers less than the actual cost of providing the care.

For DoD-run care, the production cost is comparable to the cost to consumers. However, for FCC and contractor-based care, production and consumer costs differ. Because of these differences between production and consumer costs, our cost-estimation techniques

necessarily differed for the three types of care (DoD-run CDCs, FCC, and contractor). A discussion of our techniques for estimating costs for each type of care follows.

For DoD-run CDCs, we were able to obtain detailed information on CDC and CDP expenditures. Because the DoD is the provider of child care and the DoD plus parents are the consumers (they jointly pay for the care and reap the benefits of that care), the DoD and the parents form a closed system. Assuming that parent fees are not used for some other purpose, and the CDCs do not receive revenue from sources other than parents and the DoD, the cost estimates we constructed that are based on program expenditures reflect both the cost incurred by the provider in operating the centers *and* the amount paid to the provider by parents and by the DoD (the employer).

In the case of FCC and contractor-operated care, the relationship between production costs and costs to the consumer is more complicated because there is a third party involved. Our cost estimates are based on the amount paid to the provider by the customers (parents plus the DoD) plus any additional cost that the DoD incurs in administering the program. This may not reflect the actual production cost.¹ As stated earlier, production costs might differ from consumer costs for several reasons. For example, a contractor or FCC provider may be earning a profit or incurring a loss, which would not be reflected in our figures. Or, the contractor may have access to additional sources of revenue that are used to support the child-care activity. In addition, the provider may be cross-subsidizing care for children of different age groups (for example, the fees charged for infant care might be less than the full cost of care, while the fees charged for preschool-age children might be more than the actual cost of providing that care).

In examining center and program-level expenditures, we considered both nonappropriated funds (NAF) and appropriated funds (APF) ex-

¹For the contractors included in our study, we were not able to collect data on production costs. In one case, we were unable to do so because the child-care contract was part of a much larger installation-wide contract. With the others, this information was considered proprietary; therefore, we were unable to obtain it. Without this information, we cannot be sure that a “cost estimate” that is limited to the amounts paid by parents and the employer is equal to the cost incurred by the provider.

penditures. APF resources are taxpayer funds appropriated by congress, whereas NAF resources are derived from user fees. Some activities (for example, clubs) at some installations are funded completely by user fees,² whereas others, such as child care, are funded through a combination of APF and NAF. In such cases, the DoD pays part of the cost of the activity, and user fees cover the rest. Depending on the activity and the funding formula, NAF can be used for labor or nonlabor expenditures. When employees are paid by NAF, they are not part of competitive civil service. NAF employees are covered by a different set of rules and regulations, and a different pay structure, retirement system, and benefit system. Most DoD CDCs are staffed by a combination of civil service and NAF employees.

According to the MCCA, fees paid by parents for child care must be used to support the CDP and can be used exclusively for funding caregiver wages. Installations may also choose to use the user fees from other activities, such as golf course fees, for child care.³ As a result, an installation's parent fees should be no greater than, and might be less than, the installation's NAF expenditures on the CDP. Similarly, the fraction of the total child and youth services budget accounted for by parent fees should be less than or equal to APF expenditures as a fraction of total expenditures.

Installations generally did not report expenditures for rent, although they did report repair and maintenance expenses. This phenomenon is not unique to child care. In our experience, DoD agencies account for the cost of space only when they rent space from an outside agency (including the GSA) and pay a monthly rental charge for that space. DoD-owned space is "free" from a cost perspective because the CDP does not pay a monthly rental charge for that space. Contractors often receive "free" space as well. Three of the five contractor-operated child-care centers included in our study received their space directly from the DoD, and the cost of the space did not figure into the contract costs. We learned that such an arrangement

²Examples of activities funded completely through user fees include bowling alleys, golf courses, and activity clubs.

³We consider such cross-subsidies to be DoD expenditures because the installations choose to allocate the "profit" from these other activities to child care when they could use the resources for another purpose.

is also common in employer-provided child care—the employer typically provides the space and contracts with the child-care provider to operate the center.

As a result, our cost estimates should be viewed as being limited to estimating the cost of *operating* DoD child-care programs. These estimates do not include the cost of constructing the facilities used to provide the care. Any policy decision to increase the number of children served in CDCs must take into account such up-front costs. This omission in our cost analysis also leads us to caution readers who are interested in comparing the costs of DoD-run care with other child-care providers' costs: Those costs may include the cost of the space as well as the operating costs. Information from other studies could help an interested reader put our cost estimates into perspective. For example, the GAO (1999) found that the cost of space at Air Force child development centers ranged from 7 to 12 percent of the total costs, depending on the age of the child.

Because of our focus on the cost to consumers, we caution readers that our estimates are not directly comparable with estimates of the per-hour cost per child generated by other studies. Nevertheless, our estimates are relevant to a comparison of the policy options that the DoD faces and to an examination of the cost structure of DoD-operated centers.

INSTALLATION COST SURVEY

Visits to the headquarters of each Service revealed that data at the level of detail needed to determine cost per child by child age were not consistently available at the headquarters level. In order to assess the costs of delivering child care by child age, we had to collect cost data from individual installations.

Sample Selection

We generated a sample of 69 installations with DoD-run child care. In selecting our sample, we had several objectives. First, we wanted to choose enough installations from each Service so that we could generate precise Service-level cost estimates. Second, we wanted to capture variation across installations in terms of the cost of living in

each area and the remoteness of each area (that is, its distance from a population center). To be eligible for inclusion in the study sample, an installation had to provide child care on base through at least one CDC. The sample was weighted by the capacity of the CDC so that installations with a large CDC capacity were more likely to be selected into the sample than installations with a small CDC capacity. We selected into our sample 20 Air Force installations, 20 Army installations, 9 Marine Corps installations, and 20 Navy installations.⁴ Navy headquarters requested that we send surveys to regional commanders, who would then distribute them to the installations. Surveys were sent to ten commands for distribution.

Our sample selection methodology also considered the cost of living in the installation's local area and its remoteness from the nearest city. We included these variables because we hypothesized that installations in expensive or remote parts of the country might face different (and probably higher) costs than installations in other parts of the country. By considering these attributes of installations in our sampling process, we could control for them in our analyses. To identify high-cost areas, we used the median income of the city in which the installation is located, or, in the case of installations located outside a city, the median income of the city closest to the installation. To identify remote installations, we used a combination of population density information and information on the distance between the installation and the nearest city. Our definition of remoteness was less restrictive than the DoD definition of "isolated and remote."

In addition to generating a sample of installations, we also surveyed all seven DoD sites where center-based care was sponsored by the DoD but provided by a contractor at the time of our survey. These sites included one Air Force base (Vance), one Navy installation (Naval Inventory Control Point [NAVICP] in Mechanicsburg, Pennsylvania), a National Security Agency (NSA) site, and four Defense Logistics Agency (DLA) sites.

⁴The sampling frame included 51 Army, 53 Navy, 13 Marine Corps, and 65 Air Force installations. We surveyed a smaller number of Marine Corps installations, but they represent a greater percentage of total Marine Corps installations. This number enabled us to generate cost estimates with a similar level of precision across services.

Survey Sample

Our goal was to create a sample that was representative of military child-care centers in the United States (we did not consider foreign installations) on a number of important dimensions. The sample would allow us to draw inferences about the relationship between cost and specific installation characteristics, such as Military Service and rural versus urban location. To achieve this goal, we created a database that included

- the name and Service affiliation of every DoD installation within the United States that provides center-based child care
- the total CDC capacity on that installation
- an indicator variable (“rich”) reflecting whether the installation is in a high cost of living area
- an indicator variable (“remote”) reflecting whether the installation is remotely located.

In order to categorize installations as rich or remote, we used a data set assembled by a RAND colleague, Richard Buddin. “Rich” installations are those located in Standard Metropolitan Statistical Areas (SMSAs) in which the median family income is \$49,000 per year or higher in current dollars.⁵ “Remote” installations are identified by combining information about population density in the SMSA with information on the distance to the nearest city. Based on our preliminary site visits, we hypothesized that installations located in sparsely populated areas and installations that are very far from a population center may be considered remote for our purposes in the sense that it may be difficult to attract civilians to work at the base. We asked former military members familiar with the installations to react to the categorization, and they confirmed that it reflected the type of remoteness that we sought.

⁵Information on median income is taken from 1990 census data and reflects 1989 income information on all residents in the local area, not just military personnel. The cut point for the median was \$35,000 in 1989 dollars. Approximately 70 percent of DoD installations in our database were located in an area that fell below this cut point, and about 30 percent were above. This characterization of income levels in specified geographic areas does not imply that the income of specific armed services members necessarily achieves the median level.

If the population density of the SMSA is more than 5,000 individuals per square mile, or if the installation is in a city, the installation is *not* considered remote. An installation *is* considered remote if any of the following conditions applies:

- The installation is located in an area with a population density of 2,501 to 5,000 individuals per square mile, *and* it is more than 15 miles from the nearest city.
- The population density is between 1,001 and 2,500 individuals per square mile, *and* the nearest city is more than ten miles away.
- The population density is under 1,000 individuals per square mile, *and* the installation is not located in a city.

Table 3.1 shows the number of installations with CDCs, which served as our sampling frame, for each Service and how they were categorized according to the “rich” and “remote” variables.

As stated earlier, we drew a sample of 69 DoD installations, including 20 from the Air Force, 20 from the Army, 9 from the Marine Corps, and 20 from the Navy. The sample was selected by a random draw from each rich/remote cell (as shown in Table 3.1) for each Service. For each draw, we weighted the installations by the number of CDC slots in their centers so that installations serving larger numbers of children were more likely to be sampled.

Based on the sampling frame shown in Table 3.1, Table 3.2 shows the number of installations we surveyed in each Service and how they were categorized according to the rich and remote variables.

In addition, we surveyed all DoD sites with contractor-provided child care.

In November 1999, we sent our Child Care Cost Survey to the 69 military installations included in our sample; surveys were also sent to six managers of contractor-operated centers. Using a variety of follow-up approaches, we received 65 completed surveys (60 from the DoD installations and 5 from the contract managers) out of the 75 we sent out, for a final completion rate of 88 percent. Table 3.3 presents characteristics of the responding installations.

Table 3.1**Categorization of Installations in the Sampling Frame for the Rich and Remote Variables, by Service**

Service	Not Rich and Not Remote	Not Rich and Remote	Rich and Not Remote	Rich and Remote	Total
Army	26	13	8	4	51
Navy	23	8	20	2	53
Air Force	37	16	9	3	65
Marine Corps	4	4	5	0	13
Total	90	41	42	9	182

Table 3.2**Categorization of Installations in the Sample for the Rich and Remote Variables, by Service**

Service	Not Rich and Not Remote	Not Rich and Remote	Rich and Not Remote	Rich and Remote	Total
Army	10	4	3	3	20
Navy	8	3	8	1	20
Air Force	10	5	4	1	20
Marine Corps	2	3	4	0	9
Total	30	15	19	5	69

Table 3.3**Categorization of Responding Installations for the Rich and Remote Variables, by Service**

Service	Not Rich and Not Remote	Not Rich and Remote	Rich and Not Remote	Rich and Remote	Total
Army	8	4	2	2	16
Navy	8	3	7	1	19
Air Force	10	5	3	0	18
Marine Corps	1	3	3	0	7
Total	27	15	15	3	60

Survey Form

Before drafting the cost survey, we visited three installations representing the Navy, Marine Corps, and Air Force to talk to child-care managers and their supervisors about how cost data are collected and reported. (Efforts to visit an Army installation at that time were not successful.) The goal of these visits was to ensure that the survey would contain questions that installation respondents would be able to answer without too much difficulty and that would allow us to collect comparable data across Services. An additional goal was to minimize the burden on respondents to the greatest extent possible.

In order to assess costs, we developed a 41-item Child Care Cost Survey. The survey includes a series of tables that ask respondents to indicate expenditures and costs by child age and by setting (CDC, FCC, or SAC). Representatives of each of the Services reviewed this form and met with RAND to discuss appropriate changes to the instrument.

To ensure that the survey could be understood and responded to with available data, we sent out surveys to the three installations that we had visited during our preliminary visits. We chose to use these installations because we had some understanding after our visits of how child care was delivered and costs were recorded and managed in those installations. We also met the people who would be completing the form and believed they would be forthcoming about any problems with the form or about the data collection process in general. To facilitate completion of the survey form, we included an optional worksheet to help respondents calculate the personnel costs we asked them to include on the survey form. The survey form can be found in Appendix A.

Cost Analyses

The aim of the cost analyses was to develop estimates of the annual cost to parents and the DoD per child by child age group for FCC and CDC care. Our cost estimates also included estimates for SAC pro-

vided in the CDCs.⁶ We focused on annual cost because we did not have access to hourly staffing or enrollment information for all Services for CDC care, and no staffing information was available for FCC and contractor-based care.

DoD-Run CDC Cost Estimates

Our survey gathered information on CDC expenditures. In order to develop estimates of the annual⁷ cost per child by child age group for DoD-operated CDC care at a particular installation, we designed a procedure for allocating costs to different age groups. First, we divided costs into three types: (1) direct-care labor costs, (2) food costs, and (3) other costs. Direct-care labor costs include the cost of wages and benefits for primary caregivers (both NAF and APF staff) and their assistants.⁸ These are individuals who are working in the centers directly in a caregiving capacity. Food costs include any costs associated with purchasing, preparing, or delivering food, as well as the costs associated with managing a food program. Other costs include all labor costs not considered direct-care labor⁹ (such as training and curriculum specialists, center management, program management, receptionists, custodial services, and administration), as well as operational expenses, such as utilities, minor construction, maintenance, repair, and postage and supplies.

⁶SAC is treated differently on different installations and in different services. Some SAC is considered part of the CDP and is provided in CDCs. This care is included in our analysis. Most SAC, however, is provided in youth centers or at elementary schools (for example, in before- and after-school programs). Often, these programs are operated through a completely separate program under a different budget. Because of the variety of mechanisms through which SAC is provided, a comprehensive analysis of SAC was beyond the scope of our effort.

⁷For the Army, Navy, and Air Force, annual costs are for fiscal year 1998, which runs from October 1997 to September 1998. For Marine Corps installations, NAF annual costs are reported for business year 1998, which runs from January 1998 to December 1998 and APF annual costs are for fiscal year 1998, which runs from October 1997 to September 1998.

⁸As we describe later, our cost-allocation methodology treats all caregiver labor costs as “direct care” costs. Thus, any paid time that caregivers spend outside the classroom (for example, for breaks or for training) is treated as a direct labor cost.

⁹Our survey requested information on the percentage of time that program administrators devoted to various CDP activities (CDC, FCC, or SAC); the personnel costs were allocated accordingly to those programs.

Although the survey did include a line item for rent, DoD-run centers generally do not pay rent for facilities. In the few instances in which installations reported a rental expense, it was for equipment rental (for example, a photocopier machine). Direct-care labor costs were totaled and then allocated to children enrolled as of March 1998 in different age groups according to the minimum caregiver-to-child ratios required by the DoD. We determined through our preliminary interviews that it would not be possible to gather reliable staffing information linking the exact number and grade level of caregivers to child age groups. As a result, we adopted the following approach for allocating direct-care costs to children by age group (see Chapter Four for a definition of the age groups).

First, we calculated the hypothetical number of adults¹⁰ required for care of enrolled children by age group. We divided the number of enrolled children by the minimum DoD adult-to-child ratio for that age group (1-to-4 for infants, 1-to-5 for pre-toddlers, 1-to-7 for toddlers, 1-to-12 for preschool, and 1-to-15 for school-age). We then took the total direct-care personnel costs and divided those costs by the number of hypothetical adults required to staff the center to get an average cost per hypothetical caregiver. The cost per caregiver was then divided by the minimum ratio for the age group in order to generate an estimate of the cost per child in that age group.

The procedure we describe incorporates two important assumptions. First, it assumes that any over- or understaffing relative to the minimum DoD ratios is spread equally, in percentage terms, across the age groups. In other words, if an installation is “overstaffed” by 10 percent relative to the DoD ratios, then we are assuming that the infant room is overstaffed by 10 percent, the pre-toddler room is overstaffed by 10 percent, and so on.¹¹ The approach also assumes

¹⁰By “hypothetical number of adults,” we mean the number of adults who would be required to staff the center at any given time if it were operating exactly in accordance with the minimum DoD ratios with no understaffing or overstaffing.

¹¹Although this assumption is not likely to hold on any given day, our preliminary site visits to DoD centers suggested that over the course of an entire year, over- or understaffing (due to turnover, illness, and such) would be spread across the age groups in proportion to the number of total caregivers serving that age group. Our preliminary site visits revealed a tendency for child development centers to be “overstaffed” relative to minimum DoD ratios to allow for floaters who would cover for

that the average cost of a caregiver is the same for all age groups; in other words, infant caregivers are paid (on average) the same amount as preschool caregivers.¹² This assumption is consistent with policies that base pay on skills, experience, and training, and not on the age of children served.

Food costs were allocated on a per-child basis to all children except infants.¹³ Other costs were allocated equally on a per-child basis to all children: Any food purchases that might appropriately be allocated to or shared by infants (for example, purchase of formula with APF expenditures) were captured in other costs.

The estimate of the annual cost per child in a particular age group at an installation is the sum of three components:

1. the estimated annual direct-care labor costs per child for that age group at that installation
2. the estimated food cost per child at that installation
3. other estimated costs per child at that installation, including costs for utilities, supplies, custodial services, training and curriculum specialists, center administration, program administration and management, background checks, and other items.

FCC Costs

In some respects, it is more challenging to construct cost estimates per child for FCC. Whereas with the CDC estimates we were able to focus on expenditures and allocate those expenditures across age groups, with FCC, the providers work essentially as independent contractors. As a result, we have no way of capturing their expendi-

the primary caregivers during breaks, illness, or training. We did not observe any instances of classroom staffing levels that exceeded DoD minimum ratios.

¹²Information on the grade and salary level of caregivers assigned to specific age groups is not consistently available. However, the detailed staffing information we collected during our preliminary site visits revealed no systematic staffing patterns, such as more highly graded (and highly paid) caregivers staffing infant or preschool rooms.

¹³The food cost component is not included for infants because providing food to infants is not a consistent practice across the programs analyzed. Some programs rely on parents to supply food for their infants.

tures. A study of the fees paid by parents to FCC providers and their expenditures would provide very useful information to the DoD.

In the absence of good expenditure data, we gathered information on the average weekly parent fee paid to FCC providers by age group, the other costs of running the FCC program, and the U.S. Department of Agriculture (USDA) food program payments made to FCC providers. The estimate of the annual FCC cost per child in a particular age group at a given installation consisted of three components:

1. the estimated weekly fee plus the DoD subsidy paid to providers, multiplied by 52
2. the estimated FCC food cost per child at that installation
3. the estimated FCC “other costs per child” at that installation.

The estimated food cost per child was calculated as the total FCC USDA payments divided by the number of children (excluding infants) served¹⁴ in FCC. The estimated “other costs” were calculated as the total program administration costs, which include personnel and supplies. Other costs for FCC include inspection, training for providers, communal supplies such as the lending library, and general administration. “Other costs per child” are the total other costs divided by the number of children served in FCC.

Contractor CDC Cost Estimates

As with the FCC cost estimates, we did not have access to information on actual expenditures for contractor-provided care. Instead, our estimates were based on DoD payments to the contractors, costs incurred by the DoD in administering the contract, plus information on parent fees paid to the contractors. As with FCC, it is important to note that parent fees are not the same as provider expenditures. An important consideration in calculating contractor costs is that in some community-based child-care centers, fees charged for infants capture less than the full cost of care, whereas fees for older children exceed costs and permit some cross-subsidy to infants. (This is done to reduce what would otherwise be extremely high fees for infant

¹⁴The total number of children served in FCC includes both the children of the FCC providers under the age of eight, as well as other children cared for by the providers.

care.) Because our contractor cost estimates are based on these fees, it is important to understand that our estimates of cost per child by age group for contractor-provided care should be viewed as being extremely rough. Nonetheless, they provide a useful point of comparison with the estimates for DoD-run CDC care.

The contractor CDC estimates consist of two components: one that is related to the age of the child and one that is not. *Age-related costs* are payments to the contractor that vary depending on the age of the children served. These typically take the form of weekly fees to the contractor, based on enrollment. These fees may be borne entirely by parents, or by parents and the DoD. *Non-age-related costs* include payments to contractors (for example, additional payments for center operation, for the mortgage on the building, or for equipment), plus the costs (mainly personnel) associated with monitoring and administering the contract. These costs are totaled and then allocated on a per-child basis to all children served through the DoD contract. These costs are typically incurred by the DoD and not by parents.

CIVILIAN CENTER VISITS

We sought out a small number of civilian child-care centers that we could visit to help us better contextualize and understand the costs and trade-offs being made by the military centers in our sample. The sponsoring employers subsidized all of the civilian centers we selected at a high rate. Like the military CDCs that are at the core of our study, each civilian center is located at the employment site.

We selected four of the seven civilian centers we visited from a list of family-friendly employers—the “100 Best Companies for Families”—published each year by *Working Mother* magazine. Entries on that list are not selected at random. Typically, someone in a company’s HR department determines that it is in the company’s interest to appear on the list. An application must be filled out and supporting materials sent to the magazine. Six criteria are applied in determining whether a company will make the list: pay; opportunities for women to advance; child care; flexibility in work hours and work assignments; work/life resources, such as counseling; support groups; and other family-friendly benefits, such as extended parental leave and adoption and elder care.

Companies that appear on the *Working Mother* list are proud of their efforts to provide a family-friendly environment, including, in more than half of the cases, on-site child care for their employees' children. Sixty-one percent of the centers that are listed on the 100-best-companies list are accredited—a very high percentage for the civilian sector, in which overall accreditation rates are under 10 percent (Campbell et al., 2000). Everyone we interviewed at the civilian child-care centers we selected from the *Working Mother* list viewed the effort to get on, and stay on, the list as a recruiting tool and a signal of corporate caring that also improves employee morale and retention.

We lacked the necessary resources to interview a representative sample of centers. Instead, we focused on employers that appeared roughly similar to military centers with regard to two key factors: level of subsidization of the center and accreditation status. We selected employers who subsidized their centers at rates roughly comparable to those of the military (50 to 70 percent) and that provided an accredited center, given that the military requires its centers to be accredited.

We also visited two on-site centers subsidized by the GSA, which is considered to be the federal government's "landlord" because it manages federal property. A final center that we visited provides care to the children of employees of the Pentagon.¹⁵ All of the centers of which we requested a visit agreed to host us. In all instances, we chose centers that we could access fairly easily; for the GSA centers, this was the major criterion for selection.

At each center we visited, we took a brief tour and met with the center's director. Using a semistructured interview form, we queried each director on many of the same issues that we had explored in our cost survey of the military installations—for example, child-to-adult ratios, parent fees, and level of subsidy. These interviews averaged more than an hour in length. Whenever possible, we also conducted an interview with the staff member in the sponsoring company's HR department who was responsible for overseeing or providing liaison with the child-care center. In a few cases, these were joint interviews with the oversight person and the child-care center director, but in

¹⁵The Pentagon center is not a military CDC because the Pentagon is not a military installation.

most cases the oversight person and the director were interviewed separately. We interviewed a total of five HR people in three centers.

Of the seven centers we visited, four of the non-GSA centers and one of the two GSA centers were operated by an outside contractor. We were able to interview representatives for two contractors who operated three of the centers that we visited. Interviews with the contractors focused on relationships with employers, how to work with subsidies of various sizes, and how a contractor translates an employer's vision and goals into a working child-care center. We also conducted two interviews with GSA personnel, one at the local level (in Los Angeles) and one at the regional level (in San Francisco). Issues similar to those addressed by the contractors were discussed with GSA staff.

Interview notes were written up soon after each of our interviews with civilian child-care center staff using the semistructured interview guide to structure the notes. Our analyses focused on key attributes of the centers; employer policies with regard to quality, fees, and subsidies; and the effects of these policies on access to each center, enrollment, operations, and program quality. Comparisons were made across care centers based on key employer attributes, such as company size and subsidy policies.