Cost of Preschool Quality Tool : User Guide Glossary/Codebook

This codebook and glossary provide definitions and assumptions of input cells in the Cost of Preschool Quality Tool (tool and licensing agreemtn available at http://nieer.org/publications/research-instruments)

It is companion piece to the Cost of Preschool Quality User Guide, available at http://ceelo.org/wp-content/uploads/2016/08/ceelo_cpq_tool_user_guide_final.pdf

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
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		Scenario:	A fully functioning 13-column model within the CPQ. A Scenario is the smallest embodiment of a working CPQ model. Additional scenarios can be created by cutting and pasting the appropriate 13 columns to the right of the original (default) scenario, starting with the Implementation Plan (Worksheet B), and continuing with all remaining worksheets. The only exception is Worksheet C, the Demographic Tables--copying and pasting of the tables in Worksheet C is not necessary when adding scenarios.	n/a	n/a				A single Scenario can represent a complete System, or it can also be used in combination with other Scenarios to model more complex Systems (as the sum of the Scenarios). Multiple Scenarios can also created to compare alternative policy decisions or to gain a better understanding of the sensitivity of total costs to changes in a specific assumption or group of assumptions.
		System:	A common identifier employed when multiple Scenarios are used to describe a single, combined preschool slot plan. When only one Scenario is necessary to describe a System, the terms Scenario and System are interchangeable.	n/a	n/a				System-level modeling output is the sum of the output from its Scenarios and can be summarized using separate tables (created by the user); for example, users could create summary tables in the Blank Worksheet and retrieve values from the other worksheets using absolute cell references or the HLOOKUP function in Excel.
		State/Region:	A drop-down menu on the Implementation Plan (Worksheet B), allowing the user to draw data from various tables in the Demographic Tables (Worksheet C).	Sources and notes are listed below the title of each table in Worksheet C	Child Populations by Federal Poverty Level, Average Wages, Levels of Educational Attainment Among Teaching Staff				Demographic Tables represent an area for continuous improvement within the CPQ; the Tables can be added to or amended by the user to better meet their needs; currently, all data tables are currently formatted at the state level.
Table B.2.a.1: Annual Preschool Slot Plan		Cumulative Number of 3- and 4-year-old Slots by Year:	Allows the user to input any current and projected slot counts for up to 10 years, and to vary these counts delivery model and by dosage. For more information, see Delivery Model and Dosage, below.	n/a	% of FPL Eligible 3- and 4-YearOld Population Served	Yes	Yes		Users could model 3-year-olds and 4-year-olds separately, if desired, by creating a separate Scenario for each age group. Furthermore, users could repurpose Year 0 and Years 1+ for any period of time in the past and/or future; for example, a user could characterize Year 3 as the current year and Years 0-2 as the previous three years. For pre-existing preschool programs this can be important, because some annual cost calculations depend on the change in annual volume over the previous year or years. Such costs include Teacher and Assistant Teacher Degree Tuition Support prorams, Curriculum Standards, and Capacity Building (see below).
		Delivery Model:	The method of delivery of preschool care. Three models are pre-loaded in the CPQ: dedicated Child Care Centers, Public PreK (located within public school buildings), and Head Start facilities. The primary differences between delivery models lie in the proportion of Preschool Classrooms to Total Classrooms per Facility and in the staffing models (See Personnel Costs).	n/a	Provider-Level Implementation Costs	Yes	Yes		Users can repurpose any Delivery Model, e.g., change Child Care Centers to Family Child Care Homes, so long as they take care in reviewing and adjusting the remaining assumptions within the Scenario to reflect the differences in the new Delivery Model from the defaults. Furthermore, if the user wants to vary a specific assumption or group of assumptions by Delivery Model, but cannot do so within a single Scenario, then the user can create additional Scenarios (identified under a common System name) to meet this need. Similarly, the user can create additional Scenarios to model more than three Delivery Models within a single System.
		Dosage (all Delivery Models assume 5 days per week):	Dosage is the product of the number of hours per day of classroom instruction per child and the number of days per year that classes are offered. The CPQ asks users to input the number of weeks instruction per child per year separately for Part-Day, Full-Day, and Extended-Day care. Users should include "wraparound weeks" in the Dosage assumption, preceding or following the weeks of instruction (for teaching staff only).	The defaults assume a minimum of 160 days per year for Part-Day care (540 hours per year for a 3-hr class), a regular school year calendar (approximately 9 months plus wraparound) for Full-Day care, and a full calendar year (12 months) for Extended Day Care	Teacher and Assistant Teacher Full-Time Equivalents (FTEs); Food & Food Prep Annual Per Child Costs; Kitchen Supplies Annual Per Child Costs	Yes	Yes		The CPQ uses Dosage to calculate the cost for annual salaries to teachers and assistant teachers, as well as the cost for Child Meals. A Dosage of 32 weeks for Part-Day care could include 28 weeks of instruction plus 4 additional weeks of paid staff time for preparation and other admininstrative work prior to or following the class year; Part-Day teacher and assistant teacher salaries are then pro-rated for 32 weeks out of a possible 52 weeks of annual employment. Child Meals cost per child per day could be similarly pro-rated to exclude the effect of the four wraparound weeks (i.e., Meals are provided in only 28 out of the 32 weeks). The default values for classroom instruction per child per day are listed as 3-, 6-, and 10-hours; these values are significant only in they relate to the user's assumptions for the Number of Classes per Day per Adult Teaching Staff Member (by Dosage). For example, if the user believes that a single teacher can only manage two Part-Day classes per day, regardless of whether the class duration is 2.5 hours or 3.5 hours, then the Number of Classes per Day per Adult Teaching Staff Member will equal two (2.0) in both cases, and the number of Part-Day teachers required to service the Annual Preschool Slot Plan will be the same.
		FPL Eligibility Threshold (% FPL):	The upper limit for qualifying families participating in an Annual Preschool Slot Plan, as measured by their Federal Poverty Level. There are eight FPL levels for which child populations are calculated at the state level from Demographic Tables C.1 and C.2. Entering a FPL allows the user to measure the percentage of the eligible child population that will be served in their state.	n/a	% of FPL Eligible 3- and 4-YearOld Population Served	Yes			This metric is used primarily for measuring penetration within the total population of FPL Eligible 3- and 4-year olds. The current version of the CPQ tool has a finite number of FPL thresholds based on pre-populated tables from the U.S. Census (Demographic Table C.2); users could insert their own table information if they want to use different cutoff values by FPL in the Tool.
		% of Slots allocated for ELL:	The proportion of slots within each year of the Preschool Slot Plan allocated for children classified as English Language Learners.	n/a	n/a	Yes			This metric is used primarily for noting ELL targets and does not drive any calculations within the default version of the CPQ. The tool can be easily modified to create a more direct linkage: for example, if additional staffing costs are expected to support ELL students, then the user could amend the staffing model in Personnel Costs to include the additional staff roles (e.g., increase salaries for bilingual staff or else insert rows for new staff dedicated to supporting the ELL population) and vary the staffing assumptions for these roles based on the % of slots allocated to ELL students.

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		% of Slots allocated for Special Needs:	The proportion of slots within each year of the Preschool Slot Plan allocated for children classified as having Special Needs.	n/a	n/a		Yes		This metric is used primarily for noting Special Needs targets and does not drive any calculations within the default version of the CPQ. The tool can easily be modified to create a more direct linkage: for example, if additional staffing costs were expected to support Special Needs students, e.g., an additional Special Education teacher for every 450 children enrolled at a PreK-6th grade public elementary school, then the user could amend the staffing model in Personnel Costs to include this additional cost (and vary the staffing level based on the % of slots allocated to chidlren with Special Needs).
		% of Slots allocated to Rural Areas:	The proportion of slots targeted within each year of the Preschool Slot Plan for children classified as living in rural areas.	n/a	n/a		Yes		This metric is used primarily for noting Rural slot targets within the overall Preschool Slot Plan and does not drive any calculations within the default version of the CPQ. However, the user can adjust various assumptions to reflect impact of the different costs expected to support Rural students, e.g., lower wages and facility costs but higher child transportation (if applicable). The user could address these differences by creating a separate Scenario exclusively for Rural slots (and one exclusively for Urban slots), or by using weighted average unit cost assumptions within a single Scenario that are revised upward or downward based on the relative mix (%) of Rural slots and Urban slots.
		Part Day Care:	A Dosage level that allows for two classes to be accommodate per classroom per day, within an 8-hr work day, e.g., three 3-hour classes plus time for room prep, pickup/dropof, daily admin, etc.	n/a	Provider-Level Implementation Costs	Yes	Yes		The CPQ calculations assume two Part-Day classes per classroom per day within an 8-hour day. When repurposing Part-Day care, i.e., deviating from ~3-hours of instruction per class, please review assumptions under the Number of Classes per Day per Adult Teaching Staff Member. For example, if the user wanted to stipulate three Part-Day classes per classroom per day, and change the CPQ calculations accordingly (to assume each classroom can accommodate up to three Part-Day classes), then the user might also choose to specify three Part-Day Classes per Day per Adult Teaching Staff Member. Other provider-level expense assumptions should also be reviewed in light of these changes, to ensure consistency.
		Full Day Care:	A Dosage allowing for one class per day per classroom within an 8-hr work day, i.e. ~6 hours of instruction plus with additional staff time for room prep, pickup/dropoff, daily admin, etc.	n/a	Provider-Level Implementation Costs	Yes	Yes		When repurposing Full-Day Care, i.e., deviating from ~6-hours of instruction, please review assumptions under the Number of Classes per Day per Adult Teaching Staff Member.
		Extended Day Care:	A Dosage allowing for one 10-hr class day per classroom, i.e., a longer class day for working parents, that would require additional staff time for class prep, pick-up/dropoff, admin, etc.	n/a	Provider-Level Implementation Costs	Yes	Yes		When repurposing Extended Day Care, i.e., deviating from ~10-hours of instruction, please review assumptions under the Number of Classes per Day per Adult Teaching Staff Member.
Table B.2.a.2: Available Funding Streams		Existing Funding Streams, i.e., Year 0:	Identifies the existing level of funding in Year 0 and provides the option to break out funding by Delivery Model and Dosage.	n/a	Existing Funding	Yes	Yes		One row is provided, but additional rows can be inserted above the Subtotal Row without having to edit other worksheets in the CPQ, so long as the Subtotal Row formula is updated, accordingly. For example, rows could be added to perform mini-calculations around existing funding, and the Subtotal Row formula can be updated so that it only sums the row(s) containing the results of the mini-calculations.
		Assume Lump Sum Instead:	A Yes/No option to specify when to apply a lump sum amount in Year 0 without a breakout by Delivery Model and/or Dosage.	n/a	Existing Funding		Yes		Lump sum assumptions are useful when the Available Funding Streams are not dedicated to specific delivery models and/or dosages.
		Project Future Funding Using Existing Funding, plus Inflation:	A Yes/No option to project the same level of funding for each additional year in the Preschool Slot Plan, regardless of whether Existing Funding is entered by Delivery Model and Dosage or as a Lump Sum. If an Annual Inflation Factor is assumed (see below), then the projected funding will also increase at the rate of inflation.	n/a	Existing Funding				If users do not want to assume inflation in funding, but does want to assume inflation in costs, then they can enter total funding manually year under Projected Funding Streams by Delivery Model, by Implementation Year; if they used a lump sum for Existing Funding, rather than breaking funding out by Delivery Model and Dosage, then they can instead manually enter the funding in the row, Other Funding Stream(s).
		Projected Funding Streams by Delivery Model, by Implementation Year:	When the user chooses not to project Future Funding using Existing Funding (plus inflation), Future Funding amounts can be entered manually by Delivery Model and Dosage by Implementation Year. As with Existing Funding Streams (Year 0), the user can insert rows for additional calculations in this section without having to edit other worksheets in the CPQ, as long as the appropriate Subtotal Row is updated, accordingly.	n/a	Existing Funding	Yes			If the user wants to manually enter projected future funding but not break out funding by Delivery Model and Dosage, then they can use the Other Funding Stream(s) line item.
Table B.2.b: NIEER Preschool Quality Standards and Benchmarks	1. Program Development (Benchmark: Comprehensive Early Learning Standards)	Development of Comprehensive Early Learning Standards ($):	NIEER defines Comprehensive Early Learning Standards as (state) requirements tailored to the learning of preschool-age children, in the areas of children's physical well-being and motor development, social/emotional development, approaches toward learning, language development, and cognition and general knowledge. Development costs include the initial expense in defining and ratifying these (state-specific) standards; it is not intended to include post-development rollout or training, which can instead be addressed under Coaching or System Supports.	The Cost for Program Development is purposely left blank; the user must specify costs on an annual basis	State-Level Implementation Costs	Yes		Yes	Additional rows can be inserted to break out Development costs by line item expense and/or to perform mini-calculations, without having to edit other worksheets in the CPQ, so long as the Subtotal Row is updated, accordingly. For example, if the user wanted to partially repurpose this section to also account for annual post-development training costs related specifically to the Early Learning Standards (rather than include those costs under System Supports or Coaching), then rows could be inserted to calculate annual training costs based on the relevant expected volume of training, e.g., the Number of Teachers Required to Service Slot Plan. The Subtotal Row would then be amended, as needed, to ignore rows involving intermediate calculations.
	2. Maximum Class Size (Benchmark: 20 Children per Class or Lower)	Maximum Number of Preschool Children per Class:	An upper limit to the number of children allowed per class.	The NIEER Benchmark is 20 Children or Lower	Average Class Size; Cumulative Number of Classes Required to Service Slot Plan		Yes		Maximum Class Size assumptions apply equally to all Delivery Models within a Scenario. If the user wanted to specify a different standard for one Delivery Model, then a new Scenario can be created for the Delivery Model(s) in question in order to reflect these differences.

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		Targeted Enrollment Efficiency, Percent of Class Size Capacity Utilized:	Enrollment Efficiency is a factor applied to the Maximum Number of Preschool Children per Class to estimate an expected average class size resulting from capacity utilization while acknowledging there will be enrollment factors beyond the reasonable the control of the provider.	85% enrollment efficiency is intended to reflect a high level of capacity utilization while acknowledging there will be enrollment factors beyond the reasonable the control of the provider.	Average Class Size; Cumulative Number of Classes Required to Service Slot Plan		Yes		If the user considers there to be significant differences in Enrollment Efficiency by Delivery Model, then the user could create separate Scenarios (together comprising a single System). It is recommended that the user balance the need for specificity in this metric (by Delivery Model) with the resulting increase in CPQ model complexity (i.e., it be equivalent to assume a weighted average Targeted Enrollment Efficiency applied to all Delivery Models. Also, the CPQ does not consider fractional children; the Average Class Size is rounded up to the nearest integer, and the resulting whole number is used for calculating the Cumulative Number of Classes Required (which is similarly rounded up to nearest whole number).
	3. Staff-Child Ratio (Benchmark: One Classroom Adult per 10 Children or Better)	Maximum Number of Children per Classroom Adult:	The Maximum Staff-Child Ratio, in conjunction with the Average Class Size, establishes the number of teaching staff that will be required per class. The number of Classroom Adults per class is rounded up to the nearest whole number.	The NIEER Benchmark is 10 Children or lower.	Number of Teachers (and Assistant Teachers) Required to Service Slot Plan		Yes		The user should balance the need for specificity in varying this metric with the resulting CPQ model complexity. For example, if a state required separate classrooms for 3-year-olds from 4-year olds, with different maximum Staff-Child Ratios, then the user could create one Scenario to model the 3-year-olds slot plan and one for the 4-year-olds slot plan; however, if the state required different Staff-Child Ratios by age but allowed mixed classrooms of of 3- and 4-year-olds, then due to the uncertainty in predicting the future frequency and proportions of such classrooms, the user may be better served by assuming the more conservative staffing assumption for both 3- and 4-year-olds.
		Maximum Number of Lead Teachers per Class:	Only one Lead Teacher per Class is assumed in the default CPQ, but the assumption for the Maximum Number of Lead Teachers per Class allows the user to describe alternate situations where all--or none--of the classroom teaching staff share the qualifications and salary of a Lead Teacher.	the default model assumes 1.0 Lead Teachers per Class supplemented with as many Assistant Teachers as necessary to satisfy both the expected Average Class Size and the required Staff-Child Ratio.	Number of Teachers (and Assistant Teachers) Required to Service Slot Plan		Yes		The chief difference in the cost of Lead Teachers and Assistant Teachers in the model lies in their salary. If the user does not want to vary salaries between the instructional staff, and if the expected number of staff per class is expected to be two (2) or more, then the user has three options: assume all teachers are Lead Teachers (e.g., because all teachers are expected to have a Teacher Degree of a BA degree or higher); assume all teachers are Assistant Teachers (e.g., because all Teachers are expected to have a CDA or higher--and higher salaries would not be paid for having a BA degree); or manually adjust the Salary Factor by education Credentials to achieve the desired result (See Personnel Costs,: Teacher and Assistant Teacher Salaries Indexed by Level of Educational Attainment).
		Number of Classes per Day per Adult Teaching Staff Member:	An assumption that establishes the Number of Teachers (and Assistant Teachers) Required to Service the Slot Plan, based on the annual Number of Classes Required and the assumption of an 8-hour work day (approximately).	Part Day Care assumes two (2) Classes per Day Per Adult Teaching Staff Member; Full Day Care assumes one (1), and Extended Day Care assumes 0.6 Classes per Adult per Day.	Number of Teachers (and Assistant Teachers) Required to Service Slot Plan		Yes		Part-Day care assumes an Adult can teach two 3-hour classes per day (i.e., morning and afternoon), with another hour before and after classes for class prep and admin, in an 8-hour workday. Full-Day care assumes an Adult can handle one 6-hour class plus two hours for class prep, pickup/drop-off, and daily administrative work. Extended-Day care assumes 0.6 classes per Adult, based on the ratio of 6 hours (for a Full-Day class) to 10 hours (for an Extended-Day class).
	4. Monitoring (Benchmark: Site Visits at Least Once Every Five Years)	Number of Preschool Classrooms per Facility	An assumption that establishes the number of preschool facilities required by Delivery Model, based on with the Number of Preschool Classes Required to Service the Slot Plan.	The default assumes two (2) classrooms for Child Care Centers and for Public PreK, and three (3) for Head Start Facilities.	Cumulative Number of Sites Required to Service Slot Plan				Facilities will vary in size and makeup (i.e., the number of classrooms by age group), but the Number of Preschool Classrooms per Facility should respresent an average or median (i.e., expected) value. In the absence of state-level data on this metric, the default values in the CPQ Tool can be used with minimal impact for the cost on a per child estimates. This is because the assumptions that drive Facility counts affect only those costs that are driven on a per-site basis. Costs driven on a per-child or per-classroom basis are not affected, and these make up the bulk of Provider-Level and State-Level costs. Nonetheless, understanding the number of Facilities required is an important logistical consideration, and can also affect decisions around the state support, such as degree to which the state can satisfy demand for Capacity Building funds. Therefore, it is recommended that the user research the number of preschool classrooms per facility in their state, so that they may understand how many need to participate in order to meet an expansion plan target.
		Frequency of Site Visits for Ratings and Monitoring (in Years Between Visits)	The standard for the frequency with which a site requires monitoring, in combination with the Cumulative Number of Sites Required to Service the Slot Plan. serves to establish the annual volume of Site Visits required.	The NIEER Benchmark is at least one site visit every five years	Annual Site Visits for Ratings and Monitoring		Yes		The Frequency of Site Visits can vary widely, as it can pertain to either Ratings or Monitoring activities, or both. The user can consolidate several different types of Site Visits within a single Scenario, so long as the Frequency is expressed as the appropriate weighted average. Additional Scenarios can be created if the user would like to vary the Frequency of Monitoring by Delivery Model (or other dimension).
		Cost per Site Visit, Including Monitoring and/or Rating Cost ($)	The Cost per Site Visits should include all direct costs related to conducting and completing Site Visits in the field, and can include activities conducted after a Site Visit if they are directly related to completing the work (reports, etc.) associated with the Visit itself.	$4,000 is intended as a reasonable placeholder for a site visit based on a more detailed assessment and rating on quality	Cost of Site Visits		Yes		The user can consolidate several different types of Site Visits, so long as the Cost per Site Visit is expresed as the appropriate weighted average. Costs can vary widely based on the the nature of the Visit; Site Visits for the purposes of licensing can be much less than those related to Quality Ratings programs. While it may cost a state $4,000 to complete and issue a Quality Rating and Improvment System (QRIS) rating resulting from a Site Visit, a Site Visit for licensing purposes may cost less than $500. Additional Scenarios can be created if the user would like to vary the Frequency of Monitoring by Delivery Model (or other dimension).

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		Cost per Site Visit for State-Level Administration of Monitoring Program ($)	Administration of the Monitoring Program captures costs incurred above the field level, including state-level management, other resources, and overhead. As such, Administration is intended to capture the indirect costs to the state associated with running a Monitoring program The purpose for breaking out Administration from other Site Visit activities and costs is to remind users that state oversight is typically required. If a state outsourced its Site Visit program to a third party, then it is reasonable to expect that there will still be a resource at the state level tasked with overseeing the activities of the third party for quality assurance purposes.	$100 is intended as a reasonable placeholder, as illustrated by the example provided in Additional Notes	Cost of Site Visits			It is important that states recognize the volume-dependent relationship when estimating the State Infrastructure and Supports unit costs associated with various quality ingredients. One approach to estimating state-level costs to administrate a Monitoring program is illustrated in the following example: if a state manager oversees 5 field personnel conducting site visits, each of whom conducts 25 site visits per month; then, the state-level administrative resource is responsible for 1500 Visits per year (12 months). If the manager's salary plus benefits in $100,000, and overhead (for facility charges, computer, telephone, senior management, etc.) is estimated at 50% of salary plus benefits, then the resulting State-Level Administrative expense is $150,000 per year. Dividing this expense by the volume of site visits results in an estimated Cost per Site Visit for State-Level Administration of $150,000/1500 = $100.
		Cumulative Ratings and Monitoring Participation Rate (%)	The CPQ allows the user to specify less than 100% of Sites scheduled for a Visit actually receive a Visit in a given year, if necessary. Otherwise, if the user expects all scheduled Sites to be visited, then the Participation Rate should be entered as 100%.	The default should be 100%, but states should base expected participation rates on the annual growth in their Preschool Slot Plan and their existing capacity to conduct Site Visits.	Annual Site Visits for Ratings and Monitoring			The CPQ does not calculate fractional Site Visits; therefore, the annual number of Visits is rounded up to the nearest integer. If an established preschool program comprised of hundreds of Sites did not previously perform Site Visits and wanted to institute a new annual Monitoring standard, then it may be more realistic to assume that Participation Rates will ramp up the program over a period of several years; in such a Scenario, they might assume Participation Rates of 25%, 50%, 75%, and 100% in Years 1 through 4, respectively.
5. Teacher Degree (Benchmark: BA Degree)		Total Teachers (Year 0)	Allows the user to specify the number of pre-existing Lead Teachers by Delivery Model, at Year 0, i.e., prior to the expansion of preschool program in volume (children served) and/or quality.	The default should be zero, unless the user is modeling an improvements/expansion to an existing preschool program	Number of Pre-Existing Teachers, by Degree Level; Number of Additional Teachers Required (Years 1+)			A new preschool program would have zero teachers in year 0. Modeling such a program would entail specifying zero Slots in Year 0, with new Slots beginning in Years 1+ (by Delivery Model).
		% of Teachers with BA degree (or higher), or an AA degree but not a BA (Year 0)	For pre-existing Lead Teachers, the split of Teachers at Year 0 by level of educational attainment (BA or higher, AA, or non-degreed). The user can specify the percentage with a BA, and the percentage with an AA (but not BA), and the remaining percentage reflects those pre-existing Teachers without a BA or AA degree	The default assumes the national average for Head Start (from Table C.6): 72.6% of Lead Teachers with BA degree or higher and 23.7% with an AA degree, with 3.6% remaining to reflect those with neither degree.	Number of Teachers with a BA degree, AA degree, and without an AA or BA degree in Year 0	Yes	Yes	Demographic Table C.6 reports on the percentage of Lead Teachers by degree level within Head Start, by state. However, the CPQ Tool does not dynamically link Table C.6 to any assumptions in the Implementation Plan. Instead, the user can refer to Table C.6 as a reference, and is free to revise the percentages for all three Delivery Models (including Head Start) based on their own state registry or other source of data. Although the NIEER Standard is for a BA degree, the Teacher Degree standard can be repurposed for any degree standard with the appropriate changes to the underlying assumptions, without need for modifications to the model. For example, the model could be repurposed for a standard of having a Masters degree, rather than a BA, with the second and third levels of education for Lead Teachers similarly redefined. Additional combinations of different levels of educational attainement for pre-existing teachers are possible by adding Scenarios, so long as the Slot Plan for each Scenario is adjusted to reflect the correct count of teachers and their students (at Year 0), and the salary factors are adjusted (in Personnel Costs), accordingly.
		% of Teachers without BA degree Participating in Tuition Support to earn BA (Year 0)	For pre-existing teachers, the participation rate in Tuition Support among Teachers who do not have a BA (i.e., the standard).	The default assumes the national average for the percent of Head Start Teachers enrolled in a BA Program (from Table C.6): 23.7%.	Number of Pre-Existing Participating Teachers (participating in Tuition Support); Cost of BA Tuition Support program			If 25% of pre-existing Teachers have a BA degree, and 75% do not, then it is the 75% to which the Participation percentage is applied. Furthermore, if in this example 50% of Teachers who do not have a BA degree participate in tuition support, then the percentage of all pre-existing Teachers who are participating would be 75% times 50%, or 37.5%. Table C.6 has state-level data from Head Start on the percentage of teachers enrolled in a BA program; however, this data may or may not be independent of a tuition support program. The data in Table C.6 is for reference purposes only--Table C.6 is not dynamically linked to the Implementation Plan assumptions. The calculation for the national Head Start average can be found at the bottom of the Table (cell I349); any individual state can apply the same formula to their data in order to derive a state-specific value.
		% of Participating Teachers with AA degrees (Year 0)	This percentage is applied to the percent of Teachers without BA degree Participating in Tuition Support to earn BA (Year0), in order to further split those participating into those who have an AA degree and those who do not.	The default assumes the national average for the percent of Head Start Teachers enrolled in a BA Program having a AA degree currently (from Table C.6): 76%.	Number of Participating Teachers (participating in Tuition Support) with AA degrees (Year 0)			Table C.6 has state-level data from Head Start on the percentage of teachers enrolled in a BA program split according to their current degree level; however, this data may or may not be independent of a tuition support program, and the enrollment rates a state may experience under such a program could be higher or lower. The data in Table C.6 is for reference purposes only--Table C.6 is not dynamically linked to the Implementation Plan assumptions. The calculation for the national Head Start average can be found at the bottom of the Table (cell I350); any individual state can apply the same formula to their data in order to derive a state-specific value.
		Churn: % of Existing Teachers Leaving the Workforce Each Year (distribution by degree level is maintained)	Percent churn accounts for Teachers leaving the workforce annually, and includes those leaving prior to completing their degree. In this case, the individual may have received tuition support but will no longer factor into the state's goal for increasing the number of Teachers by degree level. A new teacher hired to replace the teacher who has left may or may not be hired at the same degree level; the probability is determined by the % of New Teachers Hired with a BA or higher (Years 1+), the % of New Teachers Hired with an AA degree (Years 1+), etc.	A 10% churn reflects an average workforce tenure of 10 years--and sets the realistic expectation for the rate at which new replacements will be required.	Net Number of New Teachers Required per Year, After Churn (D. Annual Schedule Tables)			The effects of churn can be significant. A 10% annual churn can increase the cost of a Tuition Support program by more than 10%, because the number of years required to earn a BA often exceeds one (1) year. For example, if an Existing Teacher lacked an AA degree and was enrolled in a BA program that will take five (5.0) years to complete, then the probability of that teacher leaving the workforce prior to completing the degree is 61% (10% annual churn over 5 years). Annual costs for the Tuition Support program will approach a similar increase (~60%), with the exact increase dependent on the rate at which new teachers are hired to meet the Preschool Slot Plan.

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						Insert Rows	Add Scenarios	Repurpose Elements	
		Entry Schedule: % of Participating Pre-Existing Teachers (Year 0) Entering BA Program Each Year	If there is already a large number of pre-existing Teachers in a state and no Tuition Support program, then this assumption allows states to 'spread' the backlog of Teachers that may opt-in to a Tuition Support program over a period of greater than one year.	100% assumes that any pre-existing Teachers without a BA can participate immediately, i.e., as early as Year 1, without limitations	Entry Schedule of Pre-Existing Teachers into Tuition Support Program, After Churn (D. Annual Schedule Tables)				If a user wanted to phase-in Existing Teachers for Tuition Support over two years, then the Entry Schedule should be 50%; if it was four years, then the Entry Schedule should be 25%. Unless there is a specific need to address a potential backlog of Teachers into a Tuition Support program, the Entry Schedule should be left at 100%.
		% of New Teachers Hired with BA or higher, or an AA degree (Years 1+)	Allows the user to specify different proportions by degree level for New Teachers than for Existing Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Teachers (Year 0)	Number of New Teachers hired with a BA degree, AA degree, and without an AA or BA degree (Years 1+)				Users may choose to assume a higher percentage based on different hiring practices, such as when a new standard has been issued for teacher qualifications. In such situations, it is reasonable to assume the Existing Teachers would be given the chance to improve their qualifications, and New Teachers as well, but also that New Teachers would be recruited who already meet the new standard.
		% of New Teachers without BA Participating in Tuition Support to earn BA (Years 1+)	Allows the user to specify a different level of participation among New Teachers than for Existing Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Teachers (Year 0)	Number of Participating New Teachers (participating in Tuition Support); Cost of BA Tuition Support program				Users may choose to assume a higher percentage based on different hiring practices, and/or on different expectations placed on new hires than for existing teachers.
		Number of Years Required by AA Teachers to earn BA degree; Number of Years Required by AA Teachers to earn BA degree	The span of time for which participating Teachers will receive tuition support, i.e., the length of time before they earn their BA degree and are eligible for a higher salary (if applicable). Partial year increments are allowed.	The default value is based on an assumption of a 20-credit-hour class load per year and 120 credits to graduate with a BA, (60 credits for an AA); the results (6 years and 3 years, respectively) are revised downward slightly to illustrate the ability to enter partial year increments, as well as to account for some prevalence of teachers already possessing credit hours towards a new degree.	Cost of BA Tuition Support Program				States must use discretion at arriving at their own estimates. Many studies now cite most students taking 6 years or longer to get their BA (https://www.washingtonpost.com/news/wonk/wp/2014/12/02/why-so-many-students-are-spending-six-years-getting-a-college-degree/); however, many teachers may already have credits towards a higher degree before any tuition support program, and this must be taken into account. As the Number of Years Required increases, the effect of Churn upon Tuition Support Costs is magnified.
		BA Program Tuition Cost per Year ($)	BA Tuition Support Cost is expressed on a per-year basis, so that is may be applied to both participating Teachers with an AA degree and participating Teachers without an AA degree.	The default is a placeholder that assumes ~$350 per credit hour and reimbursement of 10 credit hours per year (https://www.washingtonpost.com/news/wonk/wp/2014/12/02/why-so-many-students-are-spending-six-years-getting-a-college-degree/)	Cost of BA Tuition Support Program				The default assumption for the Number of Years Required to earn a BA assumes a full classload of 20 credits per year, whereas the assumption around tuition reimbursement assumes only 10 hours. This can be interpreted as the state is reimbursing only 50% of annual expected tuition costs. The user should revise these assumptions as needed to reflect their own expecatations around the number of years required and the annual tuition support cost per year per teacher.
		Annual State-Level Cost per Participating Teacher to Administrate BA Tuition Support ($)	The purpose of breaking out Administration Costs, which can include state-level management, other resources, and overhead, is to remind users of the need consider state oversight of a Tuition Support program. For example, a state may require proof of completing a class before issuing a tuition reimbursement to a Teacher, and may maintain records in this area for quality assuranace.	A placeholder of $100 per Teacher per year is used as a default in the model.	Cost of BA Tuition Support Program				As with the previous example under Monitoring, a user can build an estimate around the potential caseload for a (hypothetical) state FTE resource responsible for administrating the Tuition Support program. For example, if a single FTE's salary plus benefits were $40,000, and their overhead (for facility charges, computer, telephone, senior management, etc.) was estimated at 50% of salary plus benefits, then the resulting in a total State-Level Administrative expense is $60,000 per year. If this resource worked 2000 hours per year, then the cost per hour is $30. Finally, if the FTE spent roughly 3 hours per Teacher to administrate their Tuition Support participation, then the annual Cost per Participating Teacher would be $30 * 3 = $90.
	6. Teacher Specialized Training (Benchmark: Specializing in Pre-K)	**% of Teachers with ECE Credential (Year 0)**	For pre-existing Lead Teachers, the split of Teachers at Year 0 between those with an ECE Credential and those without. This percentage is applied to the Total Teachers (Year 0) specified in the Teacher Degree standard, and is subject to the same Churn assumptions.	The default assumes the national average for Head Start (from Table C.6): 72.1% of Teachers having an ECE Credential	Number of Teachers with an ECE Credential in Year 0		Yes	Yes	Demographic Table C.6 reports on the percentage of Lead Teachers by level of educational attainment within Head Start, by state. The CPQ does not dynamically link Table C.6 to any assumptions in the Implementation Plan. Instead, the user can refer to Table C.6 as a reference, and is free to specify the percentages for all three delivery models (including Head Start) based Table C.6 or on their own state registry or other data source. The NIEER Standard for the Teacher Specialization can be repurposed to any credential or certificate level with the appropriate changes to the underlying assumptions, without requiring modifications to other worksheets in the CPQ, so long as two possible levels of attainment exist for Specialized Training. Additional levels (and combinations) are possible by adding Scenarios, in which case the Slot Plan for each Scenario should be reviewed to ensure it reflects the appropriate number of teachers and their students (at Year 0), and the (Teacher Specialized Training) Annual Salary Increase adjusted in each Scenario as needed.

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		% of Teachers without ECE Credential Participating in Specialized Training (Year 0)	For pre-existing teachers, the participation rate in Tuition Support among Teachers who do not have an ECE Credential (i.e., the standard).	The default assumes the national average for the percent of Head Start Teachers enrolled in an ECE program (from Table C.6): 34.7%.	Number of Pre-Existing Participating Teachers (participating in Tuition Support); Cost of ECE Tuition Support Program				Table C.6 has state-level data from Head Start on the percentage of teachers enrolled in an ECE program; however, this data may or may not be independent of a tuition support program, and enrollment rates under such a program (sponsored by the state) could be higher or lower. The data in Table C.6 is for reference purposes only--Table C.6 is not dynamically linked to the Implementation Plan assumptions. The calculation for the national Head Start average can be found at the bottom of that Table (cell K348); users state can apply the same formula to derive their own state-specific value.
		Entry Schedule: % of Participating Pre-Existing Teachers (Year 0) Entering ECE Training Each Year	If there is already a large number of Teachers in a state and no ECE Tuition Support program, then this assumption allows the states to 'spread' the backlog of Teachers that may opt-in to a Tuition Support program over a period of greater than one year.	100% assumes that any pre-existing Teachers without an ECE can participate as early as Year 1, without limitations	Entry Schedule of Pre-Existing Teachers into ECE Tuition Support Program, After Churn (D. Annual Schedule Tables)				If usrs wanted to phase-in participating Existing Teachers over two years, then the Entry Schedule should be 50%; if they wanted four years, then it should be 25%. Unless there is a specific need to address a potential backlog of Existing Teachers into a Tuition Support program over time, the Entry Schedule should be left at 100%.
		% of New Teachers Hired with ECE Credential (Years 1+)	Allows the user to specify different proportions by credential/certificate level for New Teachers than for Existing Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Teachers (Year 0)	Number of New Teachers hired with an ECE Credential (Years 1+)				Users may choose to assume a higher percentage based on different hiring practices. For example, a user can model a Scenario wherein a higher proportion of BA degrees will be achieved over time, and can set a higher standard for hiring New Teachers (i.e., more of those higher will meet the higher standard), to help accelerate progress toward this goal.
		% of New Teachers without ECE Participating to Earn ECE Credential (Years 1+)	Allows the user to specify a different level of participation among New Teachers than for Existing Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Teachers (Year 0)	Number of Participating New Teachers (participating in Tuition Support); Cost of ECE Tuition Support program				Users may choose to assume a higher percentage based on different hiring practices, as well as on different expectations placed on new hires than on Existing Teachers.
		Number of Years Required by Teachers to earn ECE Credential	The span of time for which participating Teachers will receive tuition support, i.e., the length of time before they earn their ECE and are eligible for a higher salary (if applicable). Partial year increments are allowed.	Assumes 15 credit hours to earn an ECE certificate, independent of degree level, and 10 credit hours per year for a part-time student	Cost of ECE Tuition Support Program				
		ECE Program Tuition Cost per Year ($)	ECE Tuition Support Cost is expressed on a per-year basis and is multiplied by the Number of Years Required to give the total Tuition Support Cost per participating Teachers	Assumes ~$350 per credit hour times 10 credit hours per year for a part-time student (https://www.washingtonpost.com/news/wonk/wp/2014/12/02/why-so-many-students-are-spending-six-years-getting-a-college-degree/)	Cost of ECE Tuition Support Program				
		Annual FTE Salary Increase for Teachers with ECE Credential, including Taxes & Benefits ($)	An annual salary increase (i.e., in dollars), that is applied on top of any salary factors by degree level, to reflect higher compensation awarded to Teachers possesing an ECE Credential.	The default placeholder assumes roughly a $2/hr raise for a single FTE (at 2,000 hours per year).	Lead Teacher Salaries; Provider-Level Implementation Costs (Personnel Expense)				Teacher Specialized Training is treated similarly to Teacher Degree and Assistant Teacher Degree with regard to the cost of the Tuition Support program. However, because an ECE credential can be applicable to various degree levels, including an AA and BA degree (or other), for simplicity it is expressed in absolute dollars rather than as a salary factor by degree level.
		Annual State-Level Cost per Participating Teacher to Administrate ECE Tuition Support ($)	The purpose of breaking out Administration Costs is to remind users of the need consider state oversight of a Tuition Support program. For example, a state may require proof of completing a class within an ECE program before issuing a tuition reimbursement to a Teacher.	A placeholder of $100 per Teacher per year is used as a default in the model.	Cost of ECE Tuition Support Program				As with the previous example under the Teacher Degree standard, a user can build an estimate around the potential caseload for a (hypothetical) state FTE resource responsible for administrating the Tuition Support program. For example, if a single FTE's salary plus benefits were $40,000, and their overhead (for facility charges, computer, telephone, senior management, etc.) is estimated at 50% of salary plus benefits, Then this would result in a total State-Level Administrative expense of $60,000 per year; if this resource worked 2000 hours per year, then the average cost per hour is $30; finally, if the FTE spent roughly 3 hours per Teacher to administrate their Tuition Support participation, then the annual cost per participating Teacher would be $30 * 3 = $90.
	7. Assistant Teacher Degree (Benchmark: CDA or Equivalent)	**Total Assistant Teachers (Year 0)**	Allows the user to specify the number of pre-existing Assistant Assistant Teachers by Delivery Model, at Year 0, i.e., prior to the expansion of preschool program in volume (children served) and/or quality.	n/a	Number of Pre-Existing Teachers, by Degree Level; Number of Additional Teachers Required (Years 1+)				A new preschool program would have zero teachers in year 0. Modeling such a program would entail specifying zero Slots in Year 0, with new Slots beginning in Years 1+ (by Delivery Model).
		% of Assistant Teachers with CDA Credential or higher (Year 0)	For pre-existing Assistant Teachers, the split of Assistant Assistant Teachers at Year 0 into the number with a CDA Credential and the number without a Credential.	The default assumes the national average for Head Start (from Table C.6): 64.5% of Assistant Teachers with a CDA Credential	Number of Assistant Teachers with a CDA Credential in Year 0		Yes	Yes	Demographic Table C.6 reports on the percentage of Assistant Teachers with a CDA within Head Start, by state. Data on the other delivery models could not be found, and the CPQ Tool does not dynamically link Table C.6 to any assumptions in the Implementation Plan. Instead, the user can refer to Table C.6 as a reference, and is free to specify the percentages for all three delivery models (including Head Start) based on their own state registry or other data source. Although the NIEER Standard is for a CDA, the Assistant Teacher Degree standard can be repurposed for any degree standard with the appropriate changes to the underlying assumptions, without need for modifications to the model, so long as there are two levels of teacher qualifications (driving Tuition Support and salary calculations). Additional combinations are possible by adding additional Scenarios, so long as the Slot Plan for each Scenario is adjusted to reflect the pertient teachers and their students (at Year 0), and the salary factors are adjusted (in Personnel Costs), accordingly.

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		% of Assistant Teachers without CDA Participating in Tuition Support to earn CDA (Year 0)	This percentage is applied to the total number of Assistant Teachers who do not have a CDA. For example, if 75% of pre-existing Assistant Teachers have a CDA, then 25% do not; it is the 25% to which this percentage is applied. So, if 50% of Assistant Teachers who do not have a BA degree participate in tuition support, then the percentage of all pre-existing Teachers who are participating would be 25% times 50%, or 12.5% of all pre-existing Teachers.	The default assumes the national average for the percent of Head Start Assistant Teachers without a CDA enrolled in a CDA Program (from Table C.6): 41.0%.	Number of Pre-Existing Participating Assistant Teachers (participating in Tuition Support); Cost of CDA Tuition Support program				Table C.6 has state-level data from Head Start on the percentage of Assistant Teachers enrolled in a CDA program; however, this data may or may not be independent of a tuition support program, and enrollment rates under a state-sponsored program could be higher or lower. The data in Table C.6 is for reference purposes only--Table C.6 is not dynamically linked to the Implementation Plan assumptions. The calculation for the national Head Start average can be found at the bottom of the Table (cell L348); users can apply the same formula to their state's data in Table C.6 to obtain a state-specific value.
		Entry Schedule: % of Participating Pre-Existing Assistant Teachers (Year 0) Entering CDA Training Each Year	If there is already a large number of pre-existing Assistant Teachers in a state and no Tuition Support program, then this assumption allows the states to 'spread' the backlog of Assistant Teachers that may opt-in to a Tuition Support program over a period of greater than one year.	100% assumes that any pre-existing Assistant Teachers without a CDA can participate immediately, i.e., as early as Year 1, without limitations	Entry Schedule of Pre-Existing Assistant Teachers into Tuition Support Program, After Churn (D. Annual Schedule Tables)				If a user wanted to phase-in Existing Assistant Teachers over two years, then the Entry Schedule should be 50%; if it was four years, then the Entry Schedule should be 25%. Unless there is a specific need to address a potential backlog of Assistant Teachers into a Tuition Support program, the Entry Schedule should be left at 100%.
		Churn: % of Existing Assistant Teachers leaving the workforce each year	Percent churn accounts for Assistant Teachers leaving the workforce annually, and includes those leaving prior to completing their CDA. In this case, the individual may have received tuition support but will no longer factor in the state's goal for increasing the number of Assistant Teachers by degree level. A new Assistant Teacher hired as a replacement may or may not be hired at the same degree level; the probability is determined by the % of New Assistant Teachers Hired with a CDA (Years 1+).	A 10% churn reflects an average workforce tenure of 10 years--and sets the realistic expectation for the rate at which new replacements will be required.	Net Number of New Assistant Teachers Required per Year, After Churn (D. Annual Schedule Tables)				The effects of churn can be significant. A 10% churn can increase the cost of a Tuition Support program by more than 10% when the number of years required to earn a CDA exceeds one (1) year.
		% of New Assistant Teachers Hired with CDA Credential (Years 1+)	Allows the user to specify different proportions by degree level for New Assistant Teachers than for Existing Assistant Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Assistant Teachers (Year 0)	Number of New Assistant Teachers hired with a CDA (Years 1+)				Users may choose to assume a higher percentage based on different hiring practices. The user can model a Scenario wherein a higher proportion of CDA degrees will be achieved over time, and can set a higher standard for hiring new Assistant TAsseachers (i.e., more of those higher will meet the higher standard), than for Existing Assistant Teachers.
		% of New Assistant Teachers without CDA Participating in Tuition Support to earn CDA (Years 1+)	Allows the user to specify a different level of participation among New Assistant Teachers than for Existing Assistant Teachers (see above).	Pending changes by the user, the default should assume the same value as for Existing Assistant Teachers (Year 0)	Number of Participating New Assistnat Teachers (participating in Tuition Support); Cost of CDA Tuition Support program				Users may choose to assume a higher percentage based on different hiring practices, and/or on different expectations placed on new hires than for existing Assistant Teachers.
		Number of Years Required by Assistant Teachers to earn CDA Credential	The span of time for which participating Assistant Teachers will receive tuition support, i.e., the length of time before they earn their CDA and are eligible for a higher salary (if applicable). Partial year increments are allowed.	Assumes 30 credit hours to earn a CDA Credential, and 20 credit-hour class load per year	Cost of CDA Tuition Support Program				
		CDA Program Tuition Cost per Year ($)	CDA Tuition Support Cost is expressed on a per-year basis and is multipled by the Number of Years Required to give the total Tuition Support Cost per participating Teachers	Assumes ~$350 per credit hour times 10 credit hours per year for a part-time student (https://www.washingtonpost.com/news/wonk/wp/2014/12/02/why-so-many-students-are-spending-six-years-getting-a-college-degree/)	Cost of CDA Tuition Support Program				States can decide what level of reimbursement they want to offer. A state could fund 100% of class fees; the default values assume that the state is only reimbursing the Assistant Teacher for 50% of tuition (i.e. it assumes a class load of 20 credit hours per year but reimbursements based on 10 hours).
		Annual State-Level Cost per Participant to Administrate CDA Tuition Support ($)	The purpose of breaking out Administration Costs is to remind users of the need consider state oversight of a Tuition Support program. For example, a state may require proof a completing a class before issuing a tuition reimbursement to an Assistant Teacher.	A placeholder of $100 per Teacher per year is used as a default in the model	Cost of CDA Tuition Support Program				As with the previous example under the Teacher Degree standard, a user can build an estimate around the potential caseload for a (hypothetical) state FTE resource responsible for administrating the Tuition Support program. For example, if a single FTE's salary plus benefits were $40,000, and their overhead (for facility charges, computer, telephone, senior management, etc.) is estimated at 50% of salary plus benefits, then this results in a total State-Level Administrative expense of $60,000 per year; if this resource worked 2000 hours per year, then the average cost per hour is $30; finally, if the FTE spent roughly 3 hours per Assistant Teacher to administrate their Tuition Support participation, then the annual cost per participating Assistant Teacher would be $30 * 3 = $90.
	8. Teacher In-Service (Benchmark: At Least 15 hours of Training per Year)	In-Service Training Hours per Teacher/Assistant Teacher per Year	The number of hours required per year from Teachers and Assistant Teachers.	The NIEER benchmark is 15 hours per Teacher/Assistant Teacher per year	Provider-Level Implementation Costs				This can also reflect the sum of several different in-service training requirements.
		Training Fees per Teacher per Hour	The cost to the Providers for trainers and materials associated with In-Service Training.	The default assumes an average Training class size of 10 Teachers at a cost of $250 per hour (per class)	Provider-Level Implementation Costs				If there is no cost to the Provider, then the cost should be entered as zero ($0). Training Fees can also reflect the blended average of several different in-service training requirements.

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		Substitute Teacher Wages per Hour	If In-Service Training occurs during normal class hours, then a cost for Substitute Teachers is assumed for the Provider in order to meet the NIEER standard.	The default is the 2014 Federal Minimum Wage of $7.25 per hour	Provider-Level Implementation Costs				The default value is taken from Demographic Table C.7, which has minimum wages by state for 2014. This table is not dynamically linked to the Implmentation Plan worksheet, but users can use it as a reference and look up the data for their state. If users do not want to assume a cost for Substitutes, i.e., In-Service Training would occur outside of normal class hours, then they could enter zero ($0). Please note that the assumption for Substitute Teacher Wages per Hour is also used in the Provider-Level Costs (Table B.2.d) to calculate the cost for Paid Leave among teaching staff; therefore, if a user wants to model In-Service Training costs but elects to assume no cost for Substitutes, then the value for Substitute Teacher Hourly Wage in the Provider-Model Table B.2.d.1 should be manually overwritten so that the Paid Leave calculation remains correct.
		% of Teachers/Assistant Teachers Participating in In-Service Training Each Year	The proportion of Teachers and Assistant Teachers for which In-Service Training counts and costs will be applied.	The default should be 100% for each year in which the user has identfied a preschool Slot count	Provider-Level Implementation Costs				Percentages less than 100% are applicable when a new In-Service Training standard is being rolled out over a period of greater than one year, or if the state's preschool standards do not require 100% of teaching staff to meet the required number of hours every year. For example, a state may require that 50% of teaching staff at a providerto meet the requirement each year.
	9. Child Meals (Benchmark: At Least One Meal per Day)	Meals Cost by Dosage	Child Meals Cost is expressed in terms of the Cost of Food and Food Prep (including Kitchen Labor), and the Cost of Kitchen Supplies associated with providing Child Meals. The user can specify different amounts for each type of expense, across the three Dosage Levels.	The default assumes $1,000 in annual per-child Meals Cost for Full Day care for Food and Food Prep, and $52 for Kitchen Supplies (these values are expressed on a per day basis using the default Full Day Dosage assumptions); Part-Day and Extended Day are pro-rated at 50% and 150%, respectively	Provider-Level Implementation Costs				Users can specify their own Meals Cost input assumptions based on data they can obtain from local providers. The true cost of Child Meals should be modeled before application of state and federal funding for child meals; sources of funding for Child Meals can be included as an Available Funding Stream in in Table B.2.a.2.
		Child Participation Rate (%)	Ther NIEER Benchmark is that children are served at least One Meal per Day. Users have the option to specify how many children qualify for free meals under other state or federal meals programs, in which case the effective cost per Slot for Child Meals is reduced.	The default is to Override Eligibility ("Yes") and specify 100% to reflect that all children will require state funding to meet the cost of Child Meals	Provider-Level Implementation Costs				Participation rates are fixed across Implementation Years 1+. The FPL-Based Eligibility is included as a point of reference to remind users of the estimated proportion of 3- and 4-year-olds in their state meeting the FPL Eligibility Threshold, and in most cases the default input assumption--to "Override Eligibility" and apply the Child Meals Cost per Child to 100% of the children in the preschool slot plan--should be preserved. However, an exception arises when a user seeks to model a preschool system wherein there is no FPL limit for participation in the preschool Slot plan [in which case Row 16, the % of Eligible 3- and 4-Year-Old Population Served, which is predicated upon an FPL Eligibility limit, is no longer relevant]. While overall participation is not restricted, the user may wish to apply eligibility requirements to the Providers' provision of certain quality ingredients. For example, a user may wish to assume the state's proportion of 3- and 4-year-olds below an FPL Eligibility Threshold will receive Child Meals at the provider's expense, whereas the proportion above the Threshold will not. In this case, "Override Eligibility" could be set to "No" in order to allow Child Meals Cost to be pro-rated based on the FPL Eligibility Threshold. Sophisticated users may identify other opportunities to link preschool costs to FPL eligibility when overall participation in the preschool slot plan is not similarly restricted.
	10. Screening/Referral and Support Services (Benchmark: Vision, Hearing, Health, and at Least One Support Service)	Cost/Particpating Child ($)	The NIEER Benchmark is Vision, Hearing, Health, and at Least One Support Service. The Cost per Participating Child for these services should not include any related staffing costs addressed in the Provider-Level Staffing Models. Furthermore, participation rates are addressed separately; the Cost per Participating Child should reflect the incremental cost for a single child to receive these services (per year).	Example values are included for Child Care Centers; the same values can be applied to the other Delivery Models; the default should be 100% participation for each year in which the user has identfied a preschool Slot count	Provider-Level Implementation Costs	Yes	Yes	Yes	Additional rows can be added to increase the number of discrete services identified; it is recommended that the rows are inserted above (not below) "Other Support Service(s)" in order to preserve the subtotal calculation, or else the Subtotal Weighted Average Cost formulas should be checked to ensure all rows above are included. The default services (Vision, Hearing, Health) can also be repurposed. Screening/Referral and Support Service unit costs are an area where further state research is recommended.
		% of Slots Participating	The proportion of children served by the preschool Slot plan, by delivery model, who will receive each of the Screening/Referral and Support Services.	n/a	Provider-Level Implementation Costs				Participation rates are fixed across all Implementation Years 1+
Table B.2.c: State-Level Infrastructure & Supports	1. Annual Inflation Factor on Unit Costs (Use 0% to Model Real vs. Nominal Dollars)	Inflation Factor (Applies to Year 0 Unit Cost Assumptions)	Annual price increases to unit costs in the Preschool Slot Plan projections. If the user does not wantto assume inflation (i.e., they want to report costs in real dollars not nominal dollars), then they may assume 0%.	The default model assumes a 1.6% annual inflation	State-Level and Provider-Level Implementation Costs (Years 1+)				States may prefer to model nominal (rather than real) dollars, but the Bureau of Labor Statistics cites inflation in 2014 at 1.6% (Note: the BLS publishes CPI data by Region, but not at the state level).
	2. Baseline Administrative Cost	Baseline Administrative Cost per Slot (Year 0)	The term "Baseline" is intended to refer to a minimum cost to administer a new preschool program, or the cost to administrate an existing preschool program at its current (Year 0) quality standards. As users layer additional quality ingredients for Years 1+ upon the baseline level of service, corresponding administrative cost increases are added to the Baseline Administrative Cost.	The default input assumption is $250 per slot	Total Baseline Administrative Cost ($)				Baseline Administrative Cost can include staff salaries and benefits, overhead, other goods and services, travel, agency indirect (indirect rate charges by the state upon its early learning organization), etc. States can estimate the Baseline Administrative Cost per Slot by summing all state-level expenses associated with their current preschool program--less any administrative costs already addressed in the model for Year 0 for their existing quality standards (See NIEER Benchmarks #1 & 4-7, and State Level Infrastructure and Supports #3-4 & 7-10)--and dividing this sum by the number of child Slots in Year 0. To further illustrate this point, if the fully-loaded expense of single administrative FTE (including overhead and indirect) was $60,000, then a Baseline Administrative Cost of $250 per slot implies that a single FTE could provide a basic level of administative support to 240 slots (240 * $250 = 60,000) and the teachers, providers, and facilities involved.

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Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		Annual Baseline Administrative Cost per Slot (IF not Fixed based on Year 0, above)	Users have the option of entering a different Baseline Administrative Cost per Slot by Implementation Year, as an alternative to carrying forward the Year 0 Baseline Cost.	The default is to assume the Year 0 Baseline cost	Total Baseline Administrative Cost ($)				Users can choose this option by selecting "Yes" in the drop-down box, "Enter Separate Baseline Admininstrative Cost per Slot Assumptions by Year Instead?" This option is useful in cases where administrative costs reflect staffing levels that are not yet at full capacity, i.e., the staff is capable of administrating a greater number of Slots than served in Year 0, in which case the Baseline Cost per Slot should drop over time. Conversely, it can also address cases where the state is understaffed to meet its current caseload.
	3. Curriculum Standards	**Curriculum Costs per Classroom**	The cost to the state for establishing Curriculum Standards is modeled in terms of one-time training and curriculum materials cost for each classroom that required to meet the annual Slot plan. Up to three Curriculum Standards are included in the CPQ Tool.	The default contains three available curriculum standards with example pricing estimates; users should confirm pricing with curriculum providers	Curriculum Standards Cost ($)			Yes	The pricing estimates provided are an example sourced for the Washington Department of Early Learning from quotes/estimates the received from the curriculum publishers and the CEQL at the University of Washington. It is recommended that users confirm these prices with the publishers if they choose to include new Curriculum Standards. The CPQ can accommodate up to three different curricula in its standards; users can replace any of the default publishers with its own source(s) and pricing.
		Cost per Classroom for State-Level Monitoring & Oversight of Curriculum Standards ($)	The purpose for breaking out Administration Costs is to remind users of the need consider state oversight for implementing a Curriculum Standards program. For example, a state may require records of which classrooms have successfully completed the training and received materials.	A placeholder of $100 per Classroom is used as a default in the model	Curriculum Standards Cost ($)				As with the previous example under Teacher Degrees, a user can build an estimate around the potential caseload for a (hypothetical) state FTE resource responsible for administrating the Curriculum Standards program. For example, if a single FTE's salary plus benefits were $40,000, and their overhead (for facility charges, computer, telephone, senior management, etc.) is estimated at 50% of salary plus benefits, then the resulting State-Level Administrative expense is $60,000 per year. If this resource worked 2000 hours per year, then the cost per hour is $30. If the FTE spent roughly 3 hours per participating Classroom to administrate their participation in the Curriculum Standards program, then the annual cost per participating Classroom (at the FTE's full capacity) would be $30 * 3 = $90.
		Percent of Classrooms Participating in [Curriculum Standards]	Allows the user to specify less than 100% of eligible Classrooms participate in Curriculum Standards in each year of the Implementation Plan.	n/a	Curriculum Standards Cost ($)				The CPQ applies the cost for Curriculum Standards as a one-time cost per classroom. Therefore, if a user specifes 100% of classrooms participating in Year 0, then the CPQ will apply Curriculum Standards costs to all existing classrooms. After Year 0, the participation rate only applies to incremental (i.e., new) classrooms participating in each Delivery Model. For example, if a user assumes 10% of classrooms participate in High Scope® in Year 0 and 10% in Year 1, then the CPQ will only show a Curriculum Standards cost in Year 1 for High Scope® if the number of total classrooms increases to meet an increase in the annual Slot Plan. Conversely, if the number of classrooms overall remains the same from Year 0 to Year 1, but the user assumes that participation rates will increase to 15% in Year 1, then for Year 1 the CPQ will show Curriculum Standards cost for the incremental participation rate (15% - 10% = 5% of classrooms). Users should specify a percentage for each Implementation Year, even if that percentage is "0%". Users could assume an increasing percentage over time to simulate the rollout of a new Curriculum Standards program, which may be useful in cases where it is unrealistic to assume a rollout of a new standard to 100% existing Classrooms (100%) in only one year.
	4. Coaching	**Name of Coaching Staff Category (i.e., One for Each Position Type, up to Four Types)**	The default CPQ allows up to four distinct types of Coaching Staff to be modeled under Coaching, and the users can assign a Name to each Category (e.g., Child Development Coach versus Quality Improvement Coach). Users can use the Coaching section to model classroom volume-drive support staffing needs occurring at the state level or between the state level and the provider level (i.e., the District); if modeling District-level staffing, the user can use the Subtotal rows to isolate the costs those costs (i.e., subtract the cost from the State-Level Infrastructure and Support and report it separately).	n/a	n/a	Yes	Yes		Coaching (Table B.2.c.4) is the only section within State-Level Infrastructure and Supports that allows the user to layer volume-dependent staffing assumptions on top of the Baseline Administrative Cost (and that will not be applied to Provider-Level Costs), and users can use this section of the CPQ to capture said staffing (even in cases where they repurpose a Coaching type to represent another type of staffing). Baseline Administrative Cost, while also volume dependent, does not allow the user to break out specific staffing assumptions (such staffing is implicitly embedded within the assumed Baseline Cost per Slot). If users want the cost of a Coaching Staff position to be borne by the Provider, then they should include that position in the Provider-Level Staffing model; otherwise, by using the Coaching Section the cost is applied to the State-Level Implementation Cost. The CPQ creates a blended average of Coaching assumptions from the multiple Coaching Staff Categories; therefore, users could modify this section to include more than the four categories of support staffing without having to modify other worksheets in the CPQ, so long as the appropriate changes are made to the formulas in the "All Coaches" column. Alternatively, additional scenarios can be created to model more than four categories of staffing.
		Total Coaches (Year 0)	Allows to user to specify whether any coaching staff are already in place within an existing preschool program, for each Category of Coaches.	n/a	n/a				The sum total of Coaches in Year 0 (All Coaches) is applied to subsequent cost calculations. For a new preschool program for which there are no Coaches currently, the Total Coaches (Year 0) should equal zero (0). If the state has pre-existing Coaches, then these Coaches are subject to Salary/Benefits/Travel/Overhead/Indirect Charges (in Year 0), and to One-Time Training Cost per Coach based on the assumed Entry Schedule. If pre-existing Coaches are specified (Year 0), then the user should ensure that the Salary/Benefits/Overhead/indirect costs of these Coaches are not also embedded in the Baseline Administrative Cost per Slot, in order to avoid double counting.
		Caseload: Number of Classrooms per Coach (1 FTE)	The Caseload establishes the number of Coaches required to satisfy the Preschool Slot Plan, based on the Number of Classrooms each Coach can administrate within a year.	the default placeholder is a caseload of 25 classrooms per coach	Cumulative Number of Coaches Required to Service Classroom Caseload (D. Annual Schedule Tables)				The caseload for each Category of Coaches is combined in a weighted average (All Coaches) for subsequent cost calculations. The CPQ assumes that all Classrooms receive coaching services. If this is not the case, then the caseload should be adjusted, accordingly, in order to arrive at the correct number of Coaches required. For example, if a Coach can manage up to 25 Classrooms but only an estimated 50% of Classrooms will receive Coaching, then the appropriate caseload to assume in the model is 25 / 50% = 50 Classrooms per Coach.

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Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		Coaches Salary, Benefits, Travel, and Overhead/Indirect Charges (1 FTE)	The total expense associated with each Coach, which is then applied to the Number of Coaches to estimate a total Coaching Cost before State-Level Monitoring & Oversight of the Coaching Program.	The default placeholder s $87,500 per FTE for Salary & Benefits, Travel/Overhead, and Indirect Charges	Annual Coaching Costs ($)				The expense for each Category of Coaches is combined in a weighted average (All Coaches) for subsequent cost calculations. Users should take care to ensure they are capturing overhead and agency indirect charges applied per Coach FTE, and confirm that this cost is not also included in their Baseline Administrative Cost per Slot (to avoid double-counting). Overhead/Indirect, which can include travel costs in the field, can run as high as 50% or more of Salary and Benefits.
		Churn: % of Existing Coaches Leaving the Workforce Each Year	Churn accounts for Coaches leaving the workforce annually. In this case, new Coaches must be hired and trained; all new Coaches are subject to One-Time Training Costs.	A 10% churn reflects an average workforce tenure of 10 years--and sets the realistic expectation that (trained) replacements will be required	Net Number of New Coaches Required per Year, After Churn (D. Annual Schedule Tables)				The churn for each Category of Coaches is combined in a weighted average (All Coaches) that is applied to subsequent volume and cost calculations. Churn assumptions impact the number of replacement Coaches that will need to be hired each year to support Classrooms in the annual Preschool Slot Plan, and the One-Time Training Costs associated with these new Coaches.
		One-Time Training Cost per Coach (Coaches Training)	All new Coaches hired in Years 1+, as well as pre-existing Coaches in Year 0, are subject to One-Time Training Costs.	the default placeholder is $5,000 in training costs per Coach	Annual Coaching Costs ($)			Yes	The Training Cost for each Category of Coaches is combined in a weighted average (All Coaches) that is applied to subsequent volume and cost calculations. Training Costs can be repurposed to reflect any one-time (upfront) costs that are incurred upon hiring a new coach or requiring new Training for pre-existing Coaches. Ongoing (annual) costs should be addressed under Coaches Salary, Benefits, Travel and Overhead/Indirect.
		Entry Schedule: % of Existing Coaches in Year 0 Trained In Each Subsequent Year	If there are already Coaches in a state, then this assumption allows the states to "spread out" the backlog of Coaches requiring Training as part of a new quality standard over several years. The Entry Schedule is applied equally to all Coaching Categories in Year 0.	100% assumes that any pre-existing Coaches can participate in One-Time Training as early as Year 1, without limitations	Annual Coaching Costs ($)				The Entry Schedule determines the Training Costs for pre-existing Coaches, not their Salary/Benefits/Travel/Overhead/Indirect. If users wanted to phase-in pre-existing Coaches over two years, then the Entry Schedule should be 50%; if they wanted four years, then it should be 25%. Unless there is a specific need to address a potential backlog of Coaches in a One-Time Training program, the Entry Schedule should be left at 100%.
		Other Costs per Coach for State-Level Monitoring & Oversight of Coaching Program ($)	The purpose for breaking out Administration Costs is to remind users of the need consider state oversight for administrating a Coaching program. For example, a Coaching Program may be comprised of field workers (i.e., the Coaches) and state-level Supervisors; the Supervisors could be included as part of Other Costs.	A placeholder of $6,250 per Coach is used as a default in the model	Curriculum Standards Cost ($)				Users have the option of specifying supervisory support as a Coaching Staff Category or as an Other Cost (so long as there is no double-counting). As with the previous example under the Teacher Degree standard, a user can build an estimate around the potential caseload for a (hypothetical) state FTE resource responsible for managing and/or administrating the Coaching program. For example, if a Coaching Supervisor FTE's salary plus benefits were $62,500, and their overhead (for facility charges, computer, telephone, senior management, etc.) is estimated at 50% of salary plus benefits, then this would result in a total State-Level Administrative expense of $93,750 per year. If the Supervisor managed a team of 15 Coaches, then the annual cost per Coach (at the FTE's full capacity) would be $93,750 / 15 = $6,250.
	7. Capacity Building	Startup Costs per Facility (Weighted Average of One-Time Funds Awarded for New Facilities)	The cost funded by the state to new facilities entering the Preschool Slot Plan, for building improvements and other investments that build their capacity to meet the new quality standards and/or enroll additional students. Startup Costs can also help to subsidize the cost for brand new facilities created (newly built or remodeled) to meet the Preschool Slot Plan.	The default input assumptions are placeholders and should be revised by the user based on their own state data	Capacity Building Funds ($)				Users can vary the Startup funds by Delivery Model, so that only certain facility types qualify for Capacity Building funds. In cases where the Providers may receive different levels of Capacity Building support, Startup Costs should represent the average award amount. Capacity Building costs depend on the change in the number of new preschool facilities required each year to meet the annual slot plan. If a user wanted to accurately model such costs in the current year, i.e., for a pre-existing Capacity Building program, then Year 1 should be repurposed as the current year (and Year 0 as the previous year) in the preschool slot plan. Otherwise, the change in site volumes between these two years cannot be calculated based on the assumptions in the CPQ. The default costs per new facility assume lower costs for Public PreK than for Child Care Centers, and no cost at all for Head Start. The defaults also assume relatively minor building improvements and/or furnishings/equipment investments; funds to support new construction can run significantly higher.
		Percent of New Facilities Awarded Funds for Startup Costs	In cases where providers must apply for Capacity Building and awards are not guaranteed, users can specify the percentage of new facilities that actually receive Startup funds. The same percentage is applied to all Delivery Models equally.	The default should be 100% for each year in which the user has identifed a Slot count, and revised to 0% for years in which the user does expect to issue Capacity Building Funds, with remaining years adjusted to reflect the appropriate funding rates (%) expected.	Capacity Building Funds ($)				The same percentage is applied to all Delivery Models equally. If the user wants to apply different percentages by Delivery Model, then separate scenarios can be created; alternatively, the user can capture such differences within the Weighted Average Startup Costs per Facility for each Delivery Model, so long as the relative proportion of Facilities by Delivery Model remains the same each year. For example, if the user wanted to award $10,000 in Startup funds regardless of Delivery Model and fund 50% of new facilities, but wanted to assume that Child Care Centers make up 90% of the awards and Public PreK and Head Start 5% each, then the user would enter the following: 50% in percent of New Facilities Awarded Funds for Startup Costs, Award amounts of $18,000 for Child Care Centers [(90% / 50%) * $10,000], and $1,000 Awards for both Public PreK and Head Start [(5% / 50%) * $10,000). The 90/5/5 split between the three delivery models is fixed for every year of Implementation for which a Percent of New Facilities Award Funds is specified. Note: This approach will yield the correct costs but it will not provide the correct Number of Additional Facility Sites Awarded Startup Funds.

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Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
	8. System Supports	Information Technology, Data Systems, Marketing & Communications, Other System Support Costs	System Supports are a critical area of assumptions for State-Level Infrastructure and Supports and provide users with the opportunity to account for large, fixed, and/or non-recurring investments.	n/a	State-Level Implementation Costs	Yes		Yes	The major categories of System Supports can include Information Technology, Data Systems, and Marketing & Communications. Each is an important area of consideration, and states should not ignore the critical role these investments play in building the level of infrastructure necessary to manage a state-funded preschool program at scale. Users can insert rows (preferably between Marketing & Communications and Other System Supports in order to preserve the subtotal calculation), to capture additional line items. Users can also repurpose one of the rows if the current category title is not applicable to their situation. System Supports costs in Table B.2.c.8 are particularly well-suited for capturing large, one-time costs; users do not have to account for such costs in their Baseline Administrative Cost per Slot, and as a result, the heightens the visibility of significant capital investments the state will make.
	9. Technical Assistance	Technical Assistance Cost as a % of Total State-Level Costs, Excluding Program Evaluation	Technical Assistance addresses the state's need for outside consulting and support on the implementation of their Preschool Slot Plan.	The default value of 1%--users can review the resulting dollar amounts against their experience in employing outside consultant for Technical Assistance	State-Level Implementation Costs			Yes	When stated as a percentage (in Table B.2.c.9), the cost for Technical Assistance will increase as total State-Level expenses increase. The user could instead choose to fix the dollar amount spent on Technical Assistance each year by placing these costs as a line item under System Supports. The assumption for Technical Assistance can also be repurposed to represent any remaining expense categories, not addressed elsewhere, that the users wishes to express as a percetage of the total State-Level Implementation Costs. Users should note the distinction between the volume dependency of this calculation (on State-Level Implementation Costs) and other volume-dependent calculations, such as the effect of Slot Counts on Baseline Administrative Costs, or Classroom counts on Coaching costs.
	10. Program Evaluation	Program Evaluation Cost as a % of Total State Costs, Excluding Technical Assistance	Program Evaluation addresses the state's need for an independent third party to provide an external evaluation on the effectiveness and efficiency of the Preschool Program being funded, typically on an annual basis.	The default value of 1%--users can review the resulting dollar amounts against their experience in employing external Program Evaluators	State-Level Implementation Costs			Yes	Program Evaluation costs should be assumed under System Supports if the user does not want to express said costs as a % of total State-Level Administative Costs. When stated as a percentage (in Table B.2.c.10), the cost will increase as total State-Level expenses increase; alternatively, the user could assume fixed dollar amounts by year under a Program Evaluation line item in System Supports. The assumption for Program Evaluation can also be repurposed to include any remaining expense categories, not addressed elsewhere, that are dependent on total State-Level Implementation Costs. Users should note the distinction between the volume dependency of this calculation (on State-Level Implementation Costs) and other volume-dependent calculations, such as the effect of Slot Counts on Baseline Administrative Costs, or Classroom counts on Coaching costs
Table B.2.d: Provider-Level Direct & Indirect Services	1. Personnel Costs	Number of Total Classrooms (All Ages) per Child Care Center Facility	Specifying the number of Classrooms across all ages served--for Child Care Centers, Public PreK facilities (typically Elementary Schools also serving children in Kindergarten through Grade 6), and Head Start (which also typically serves Early Head Start)--allows for shared Personnel Costs costs to be allocated on a per Classroom basis. The smaller the ratio of Preschool Classrooms to Total Classrooms, the smaller the allocation to the preschool program for shared resources. Preschool Personnel Costs, for all non-teaching positions, are based on the ratio of Preschool Classrooms to Total Classrooms.	The default placeholder assumes an average of 4 Classrooms per Child Care Center, 24 Classrooms per Public Pre-K Facility, and 4 Classrooms per Head Start facility	Preschool Salary Allocations for Non-Teaching Staff and Floaters/Assistants				Washington State publishes a Licensed Child Care Survey, the most recent of which was published in 2015 (http://www.del.wa.gov/publications/communications/docs/2015%20Market%20Rate%20Survey%20Report%20Final.pdf); this document listed the average facility capacity of 67, which rounds up to 4 classrooms if one class per classroom per day and a maximum class size of 20 is assumed. For Public PreK, Table 3.1 a Maryland cost study provided by NIEER (MD EB Analysis 3.6 Final 6-15-15-2.docx) cites the protypical elementary school at 450 students, with 25 students per class for Grades 4-5 and 15 for K-3; this results in an expected number of classrooms of approximately four per grade, and a total of 24 classrooms. The number of classrooms for Head Start (4 classrooms) was established through interviews with the Director of the Indiana State Head Collaboration Office; the ratio of Preschool Classrooms to Total Classrooms was further deemed consistent with an interpretation of data from a Build Initiative Hub Cost Model.
		Staffing Model: Preschool FTE and Salary Allocations per Site	A separate Staffing Model is provided for each Delivery Model. Lead Teacher and Assistant Teacher FTEs per Site are established by the Number of Preschool Classrooms per Facility, and the Number of Teachers (and Assistant Teachers) Required to Service Slot Plan. For all other positions, the user establishes Site-level FTE counts allocated to preschool: the user can set a Mininum Site Staffing level (independent of the number of Total Classrooms), a Staffing Threshold the dictates the number of Classrooms required to trigger an increase in staffing over the Minimum, and a Staffing Increment (applied each time a multiple of the Staffing Threshold is met). In addition, the user can set a Maximum Site Staffing level per site. Finally, the Staffing Model provides Salary Data for each of the positions (and sources) identified in the default model; the data source for each position is listed next to the position name.	Staff positions and FTE levels for Child Care Centers and Public PreK established with support from Anne Mitchell. Staff positions for Head Start based on the Head Start PIR; staffing levels are based on interviews with the Indiana State Head Start Collaboration Office and from data from the Build Initiative Hub Cost Model. Salary Data is taken from the BLS and PIR data in Demographic Tables C.3, C.4, & C.5.; BLS Salary Data assumes a work year of 2,080 hours (52 weeks at 40 hours per week).	Preschool FTE and Salary Allocations, Not Including Teachers and Assistant Teachers	Yes		Yes	The applications of minimums and maximums gives the user the ability to fix staffing levels in order to restrict the dependence on the number of Classrooms at a facility. For example, an Elementary School Principal has a minimum and maximum staffing set at 1.0 FTE, with no values entered (or necessary) for Staffing Thresholds and Staffing Increments. Users can insert rows for additional staff positions--preferably above the row, "Other (Non-Teaching) Staff", in order to preserve the Subtotal formulas--but will need to provide their own Annual Salary data for these positions. Similarly, users will need to provide the correct Annual Salary data if they repurpose any of the default staff rows to specify different positions. The ability to add an unlimited number of rows for Non-Teaching staff, without having to modify any of the other worksheets in the CPQ Tool, is aprimary design consideration of the CPQ. Users should note that they can further vary assumptions around staff salaries below the state-level, i.e., when separately modeling regions within a state, with the help of external data sources such as the Comparable Wage Index (CWI) at the school district level available from the National Center for Education Statistics.
		Teacher Salaries Indexed by Level of Educational Attainment	In addition to establishing a state average Salary for Teachers and Assistant Teachers (by applying a % to the state average from BLS or Head Start PIR data), users may take the further step of indexing this average to arrive at an Adjusted Annual Salary by degree level.	The default assumes salary factors calculated from Head Start PIR data at the state-level (from Table C.5.b)	Teacher and Assistant Teacher Salaries by Degree Level				For each of the Delivery Models, data is provided on an Average Salary Factor by degree level based on state-level Head Start Data (BLS data is not broken out by degree level), and users can choose to override this factor with their own factors. More sophisticated users should note that a consistency check can be performed against the Salary Factors and the relative proportions of Teachers and Assistant Teachers by Level of Education in Year 0: the weighted average of the resulting salaries (weighted for the number of teachers by degree level in Year 0) should equal the average salary assumed for Teachers and Assistant Teachers in the Staffing Model.

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Minor Modifications Allowed			Additional Notes
						Insert Rows	Add Scenarios	Repurpose Elements	
		Days of Paid Leave (Vacation/Sick Days) for Teaching Staff (Not Including Holidays)	Using an 8-hr Work Day assumption, the Days of Paid Leave drives an expected cost for Substitute Teachers. Alternatively, users can assume Substitute Teacher costs as a percentage of Total Teaching Salaries.	The default value is of 20 Days of Paid Leave per Teaching Staff Member	Substitute Teaching Costs per Teaching Staff FTE (for Vacation/Sick Days) per Year				The two options for establishing a cost for Paid Leave are equivalent and users can choose the approach that is most consistent with their own internal processes. Users can specify a Work Day for Substitutes of less than 8-hours by changing the formula in the Subtotal row, Substitute Teaching Costs per Teaching Staff FTE (for Vacation/Sick Days) per Year, accordingly. The Substitute Teacher Wages per Hour are taken from the assumption made in NIEER Standard #8 (In-Service Training). Users can break that link if they want to assume different costs between these two sections. For example, if Substitutes are not required for In-Service Training, then the user may specify $0 in NIEER Standard #8 but may want to maintain a Substitute Teacher Wage assumption for Paid Leave. Similarly, If a user does not want to model a cost for Substitute Teachers resulting from Paid Leave for Teaching Staff, then they could overwrite the Substitute Wage per Hour with $0, or they could enter a value of zero (0) for Days of Paid Leave.
		Mandatory Benefits (FICA, Unemployment, Workers Comp/Industrial Insurance)	Benefits are broken out between "Mandatory" and "Additional" to give users flexibility in establishing the total employer cost for employee compensation. Mandatory benefits are identified as FICA (Federal Insurance Contributions Act for Social Security and Medicare), Unemployment Tax (FUTA), and Workers Compensation Insurance.	The default value is 9.95% for Mandatory Benefits	Total Salaries, Wages, Employment Taxes & Benefits				Social Security is 6.2%, Medicare is 1.45%, and Unemployment Insurance is 0.6% after the FUTA Tax Credit (https://www.irs.gov/publications/p15/ar02.html#en_US_2016_publink1000202368); in total this equates to 8.25%. Workers Compensation Insurance can run from 0.75% to 2.74% by state (https://www.nasi.org/research/2014/report-workers-compensation-benefits-coverage-costs-2012); the midpoint would be 1.745% which results in a rate of 9.995%.
		Additional Benefit Contributions per Preschool Staff FTE	Additional Benefits reflect items such as insurance plans and retirement and savings plans.	The default value is 33.8%	Total Salaries, Wages, Employment Taxes & Benefits				Non-Teaching Staff Salaries are based on a work year of 2,080 hours and therefore includes Paid Leave for Vacation and Holidays. The data sourced from EducationNext.org (http://educationnext.org/the-compensation-question/) shows unadjusted, non-mandatory fringe at approximately 33.8% of salaries. This includes 16.1% for health insurance, 11.1% for retirement and savings, and 6.6% for Paid Leave; therefore, if the user concluded that Paid Leave was already addressed elsewhere, then the default value for Additional Benefits should be 27.2% (33.8% - 6.6% = 27.2%).
	2. Non-Personnel Costs	Operations: Annual Per Child Costs ($)	Per Child Costs are those that are modeled to increase based on the number of Children, rather than the number of Classrooms or Sites.	With the exception of Child Transportation, the default values adapted from center-based cost models developed by Anne Mitchell	Provider-Level Implementation Costs (Non-Personnel Costs)	Yes		Yes	The default model is pre-populated with a number of typical Per Child Cost categories representing consumable items (depreciable items are included under Other Direct Costs). Per Child Costs are pro-rated by Dosage; the user enters assumptions for Full-Day care and the CPQ Tool assumes 50% or 150% for Part-Day and Extended Day Per Child Costs, respectively (the user can change the pro-rated amount in these formulas as needed). If the breakdown of line items under Operations does not align with the user's categorization, then any of the rows from "Education Supplies" to "Other Operations Cost" may be repurposed. Users can also insert additional rows as needed; if the rows are inserted above the line, "Other Operations Costs," then all other formulas in the CPQ should be maintained and other worksheets will not require editing. Users also have the option to assume a Lump Sum (by Dosage) rather than break out costs by line item; this is advantageous in cases where detailed cost data is not available. If per Child Operations Costs vary by Delivery Model, or by some other dimension (e.g., Urban versus Rural), then the user can create additional scenarios to capture these differences.
		Occupancy: Annual per Classroom Costs	Per Classroom Costs are those that are modeled to increase based on square footage, rather than the number of Children or the number of Sites. The CPQ multiplies the Square Feet per Classroom by Per Classroom Costs expressed on a Cost per Square Foot basis.	The default values adapted from center-based cost models developed by Anne Mitchell	Provider-Level Implementation Costs (Non-Personnel Costs)	Yes		Yes	The default model is pre-populated with a number of typical Per Child Cost categories. Users have the option to vary Per Classroom Costs by Delivery Model, without having to create multiple scenarios, by using a the Lump Sum feature. In these cases, they can still use the line item Per Classroom Cost model to estimate costs based on Square Footage; as they complete a calculation, they can input the result in the Lump Sum by Delivery Model, and upon completing this for each of the three Delivery Models, change the "Assume Lump Sum?" drop-down box to "Yes." The option to assume a Lump Sum rather than break out costs by line item is also useful in cases where detailed cost data is not available. Users can insert additional rows as needed, without having to update other formulas in the workbook, so long as they insert the rows above the row, "Other Occupancy Costs." If Per Classroom Costs vary a dimension other than Delivery Model (e.g., Urban versus Rural locations), then the user can create additional scenarios to capture these differences.
		Annual Costs Using Other Bases, i.e., Per Site Costs ($)	Per Site Costs are those that do not fit under a Per Child or Per Classroom classification; i.e., costs that are best expressed on a site-wide basis. Users should enter the total Site-level costs, and a portion of this total will be allocated to preschool based on the ratio of preschool classrooms to total classrooms (by Delivery Model).	The default values adapted from center-based cost models developed by Anne Mitchell	Provider-Level Implementation Costs (Non-Personnel Costs)	Yes	Yes	Yes	The default model is pre-populated with a number of typical Per Site Cost categories. Users have the option to vary Per Site Costs by Delivery Model, without having to create multiple scenarios, by using a the Lump Sum feature. In these cases, they can still use the line item Per Site Cost model to estimate costs; as they complete a calculation, they can input the result in the Lump Sum by Delivery Model, and upon completing this for each of the three Delivery Models, change the "Assume Lump Sum?" drop-down box to "Yes." The option to assume a Lump Sum rather than break out costs by line item is also useful in cases where detailed cost data is not available. Users can insert additional rows as needed, without having to update other formulas in the workbook, so long as they insert the rows above the row, "Other Annual Per Site Costs." If Per Site Costs vary a dimension other than Delivery Model (e.g., Urban versus Rural locations), then the user can create additional scenarios to capture these differences.

Table	Component	Term/Line Item	Description/Explanation	Source of Default Value(s)	Model Metric(s) Impacted	Insert Rows	Add Scenarios	Repurpose Elements	Additional Notes
	3. Other Direct Costs	Child Assessment Costs (per Child)	The cost to administer individual assessments of child development and learning, as well as to determine program quality.	The default value assumes of $25 per child	Provider-Level Implementation Costs (Other Direct Costs)		Yes		The default is adapted from center-based cost models developed by Anne Mitchell. Lower quality programs may not administer Child Assessments, but it can be a hallmark of higher quality programs. The user can combine multiple Assessments into a single annual Cost per Child figure. If Child Assessment Costs vary by Delivery Model, or by some other dimension (e.g., QRIS Level), then the user can create additional scenarios to capture these differences; however, the user may first explore whether they can capture such differences by repurposing another cost category in order to minimize the number of Scenarios required to model a System.
		Purchase of ERS-Related Items (Per Classroom)	Classroom Items pertaining to equipment, furnishings, and materials which typically last for more than one year, but which must eventually be replaced. The default model is populated with a number of typical Item categories related to the Environment Rating Scale (ERS) assessment for early childhood program quality (http://ers.fpg.unc.edu/), Space and Furnishings (Indoor) sub-scale. The purchase of these Items is then amortized over the period of the useful life to arrive at an estimate for an effective annual cost.	The default values adapted from center-based cost models developed by Anne Mitchell	Provider-Level Implementation Costs (Purchase Cost of ERS-Related Items)	Yes	Yes	Yes	Users may repurpose existing rows to meet their needs, and can insert additional rows without having to modify formulas in other worksheets. When inserting rows, the user should take steps to ensure that the Subtotal formula for Purchase Cost remains correct (i.e., is pulling from all appropriate rows). Users also have the option of assuming a Lump Sum Annualized Cost instead of explictly breaking out Cost by the Classroom Item. If Classroom Item Costs are expected to vary by Delivery Model, or by some other dimension, then the user can create additional scenarios to capture these differences; however, the user may first explore whether they can capture such differences by repurposing another cost category in order to minimize the number of Scenarios required to model a System.
		Useful Life (in Years Between Replacement)	Determines both the frequency of replacing the Classroom Items, and the effective annual cost when adopting a straight-line depreciation of the Purchase Cost of the Items (over the Useful Life).	The default value of five years	Provider-Level Implementation Costs (Annualized Cost of ERS-Related Items)		Yes		The default is adapted from center-based cost models developed by Anne Mitchell. The default value of five years effectively expenses 20% of the Initial Purchase Cost each year (1 year / 5 years = 20%). If the user changes the useful life to 4 years, then then 25% of the Purchase Cost would be charged per year, etc. If Useful Life assumptions varied by Delivery Model, or by some other dimension (e.g., Region), then the user can create additional scenarios to capture these differences; however, the user may first explore whether they can capture such differences by repurposing another cost category in order to minimize the number of Scenarios required to model a System. Furthermore, because the CPQ Tool seeks to model costs to inform state-level decisions, it may be unlikely (or unappealing) to allow for different funding levels based on Classroom Item Useful Life by Delivery Model in order to meet state quality standards.
	4. Indirect Costs	Indirect Rate Charge	In cases where a state allows providers to submit Indirect Rate Charges as part of their budgets, this allows users to include such charges rather than explicitly model the underlying, indirect costs. Single site operators should not require an Indirect Rate Charge, but Multiple Site Operators often include such a Charge in their budgets. The expectation is that economies of scale elsewhere in their operations should offset these charges; nonetheless, the CPQ includes the option for user to assume an Indirect Rate Charge, if they desire, and to assume a different Rate Charge by Delivery Model so that additional scenarios are not required.	The default assumes 0%, i.e., the state does not allow for Indirect Rate Charges or the user has thoroughly modeled expected/allowable Provider Level Costs in the other sections of the model.	Provider-Level Implementation Costs			Yes	Care should be taken to ensure that the user is not double-counting costs by using an Indirect Rate Charge. If the user has thoroughly accounted for all costs and positions under Personnel Costs, Non-Personal Costs, and Other Direct Costs, then there should be no need to include an Indirect Rate Charge (it should be set to 0%). For example, if a provider has assumed Child Transportation under Non-Personnel Costs, and the amount includes the cost for vehicles, drivers etc., then these costs should not be included in any Indirect Rate Charge calculation. Users can repurpose the Indirect Rate Charge to account for any cost that they wish to model as a percentage of total Provider Level costs and which is not already accounted for elsewhere. Only the Indirect Rate Charge and the Contribution to Operating Reserve are modeled as a percentage of other Provider Level Costs; all other expenses are modeled as a fixed dollar amount per Child, per Classroom, or per Site.
		Contribution to Operating Reserve	Applicable only in cases where the state would allow for additional reimbursement to providers to cover an Operating Reserve, i.e., funds from which a Provider may draw when expenses exceed available funding or tuition.	The default assumes 0%, i.e., the state will not allow for Contributions to Operating Reserve under a Provider's budget proposal	Provider-Level Implementation Costs			Yes	Users may assume a different Contribution assumption by Delivery Model, and users can repurpose the Contribution to Operating Reserve to account for any cost that they wish to model as a percentage of total Provider Level costs and which is not already accounted for elsewhere. Only the Indirect Rate Charge and the Contribution to Operating Reserve are modeled as a percentage of other Provider Level Costs; all other expenses are modeled as a fixed dollar amount per Child, per Classroom, or per Site.

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