



**Personnel
Costs**
(B.2.d.1)

**Non-Personnel
Costs**
(B.2.d.2)

**Other Direct
Costs**
(B.2.d.3)

Indirect Costs
(B.2.d.4)

There are 4 buttons in the Provider-Level Infrastructure and Costs category. Pressing any one of these buttons on the HOME Page takes the user to the appropriate sub-table under Table B.2.d.1-4: Provider-Level Direct & Indirect Services. This is the final cost data category of the CPQ&R, and focuses on costs at the provider level. As with state-level costs, some of the assumptions driving provider-level costs are addressed in previous tables. In such cases, the relevant tables are referenced.

Personnel Costs. Site level staffing and salary models are included in this first table of provider-level cost assumptions. Child Care Center, Public Pre-K, and Head Start models are each preloaded with a unique list of staff and salary information. For non-teaching staff, the CPQ&R uses the ratio of early learning classrooms to total classrooms to establish the correct proportion of site-level staffing costs to allocate to the early learning program. At the top of the table for Personnel Costs, you are asked to identify the total number of classrooms per facility, which can

also include infant/toddler classrooms and school-age classrooms. These assumptions combine with your previous assumptions for the number of preschool classrooms per facility in Table B.2.b.2 (Staff-Child Ratio) to establish the aforementioned ratios.

Table B.2.d: Provider-Level Direct & Indirect Services																																																																																							
1. Personnel Costs																																																																																							
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:40%;"></th> <th style="width:5%;"></th> <th style="width:5%; text-align: center;">Fixed</th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%;"></th> <th style="width:5%; text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>Number of Preschool Classrooms per Child Care Center Facility</td> <td></td> <td style="text-align: center;">2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">2 classrooms</td> </tr> <tr> <td>Number of Total Classrooms (All Ages) per Child Care Center Facility</td> <td>TRUE</td> <td style="text-align: center;">4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">4 classrooms</td> </tr> <tr> <td>Number of Preschool Classrooms per Public PreK Facility</td> <td></td> <td style="text-align: center;">2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">2 classrooms</td> </tr> <tr> <td>Number of Total Classrooms (All Ages) per Public PreK Facility</td> <td>TRUE</td> <td style="text-align: center;">24</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">24 classrooms</td> </tr> <tr> <td>Number of Preschool Classrooms per Head Start Facility</td> <td></td> <td style="text-align: center;">3</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">3 classrooms</td> </tr> <tr> <td>Number of Total Classrooms (All Ages) per Head Start Facility</td> <td>TRUE</td> <td style="text-align: center;">4</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">4 classrooms</td> </tr> </tbody> </table>													Fixed								Total	Number of Preschool Classrooms per Child Care Center Facility		2								2 classrooms	Number of Total Classrooms (All Ages) per Child Care Center Facility	TRUE	4								4 classrooms	Number of Preschool Classrooms per Public PreK Facility		2								2 classrooms	Number of Total Classrooms (All Ages) per Public PreK Facility	TRUE	24								24 classrooms	Number of Preschool Classrooms per Head Start Facility		3								3 classrooms	Number of Total Classrooms (All Ages) per Head Start Facility	TRUE	4								4 classrooms
		Fixed								Total																																																																													
Number of Preschool Classrooms per Child Care Center Facility		2								2 classrooms																																																																													
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Number of Total Classrooms (All Ages) per Public PreK Facility	TRUE	24								24 classrooms																																																																													
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Number of Total Classrooms (All Ages) per Head Start Facility	TRUE	4								4 classrooms																																																																													
Child Care Centers																																																																																							
Child Care Center Staffing Model: Preschool FTE and Salary Allocations per Site																																																																																							
Director (Education Administrators, Preschool and Child Care Center/Program, SOC 11-9031)	TRUE	100%	\$45,870	1	0.00	0	No	1	1.00	0.5	\$22,935	\$22,935 (0.5 FTEs)																																																																											
Assistant Director (Education Administrators, Preschool and CCC/Program, SOC 11-9031)	TRUE	80%	\$36,696	0.5	0.50	5	No	1	0.50	0.3	\$9,174	\$9,174 (0.25 FTEs)																																																																											
Administrative Assistant (Office Clerks, General, SOC 43-9061)	TRUE	90%	\$22,410	0.5	0.50	3	No		0.50	0.3	\$5,603	\$5,603 (0.25 FTEs)																																																																											
Other (Non-Teaching) Staff	TRUE		\$0	0	0.00	0	No		0.00	0.0	\$0	\$ (0 FTEs)																																																																											
SubTotal: Preschool FTE and Salary Allocations, Not Including Teaching Staff	TRUE									1.00	\$37,712	\$37,712 (1 FTEs)																																																																											
Floater-Assistants (Child Care Workers, SOC 39-9011)	TRUE	80%	\$15,048	0.5	0.50	3	Yes		0.50	0.5	\$7,524	\$7.23 per hour																																																																											
Lead Preschool Teachers: Preschool Teachers, Except Special Education, SOC 25-2011)	TRUE	100%	\$25,940									\$12.47 per hour																																																																											
Assistant Preschool Teachers (Child Care Workers, SOC 39-9011)	TRUE	100%	\$18,810									\$9.04 per hour																																																																											
Teacher Salaries Indexed by Level of Educational Attainment																																																																																							
Lead Preschool Teachers: Non-Degreed	TRUE	0.68	\$17,719	No	0.80							\$8.52 per hour																																																																											
Lead Preschool Teachers: AA Degrees	TRUE	0.85	\$22,103	No	0.90							\$10.63 per hour																																																																											
Lead Preschool Teachers: BA Degrees or Higher	TRUE	1.09	\$28,272	No	1.10							\$13.59 per hour																																																																											
Assistant Preschool Teachers: without CDA	TRUE	0.88	\$16,576	No	0.90							\$7.97 per hour																																																																											
Assistant Preschool Teachers: with CDA	TRUE	1.10	\$20,748	No	1.10							\$9.98 per hour																																																																											

Next, you can review and revise the various staffing assumptions for each of the three delivery models. This table draws annual salary information by state from Worksheet C (Demographic Tables); you can then adjust these salaries upward or downward, as well as establish salary factors for teaching staff by degree level. The staffing model is organized so that you can establish unique staffing levels for each non-teaching position (teaching staff counts per facility are established in the quality standards tables). You can set minimum and maximum staffing levels, and indicate the amount by which staffing would increase based on the number of classrooms (preschool only or in total) per facility.

		Public PreK											
		% of BLS Salary Statistic	Annual Salary	Minimum Site Staffing (FTEs)	Staffing Increment (FTE)	Staffing Threshold (Classrms)	Preschool Classrooms Only?	Maximum Site Staffing FTE (Site)	Site FTE levels	Preschool FTE Allocation	Preschool Salary Allocation		
Public PreK Staffing Model: Preschool FTE and Salary Allocations per Site													
Principal (Education Administrators, Elementary and Secondary School, SOC 11-9032)	TRUE	100%	\$79,410	1	0.00	0	No	1	1.00	0.1	\$6,353		\$6,353 (0.08 FTEs)
Assistant Principal (Education Administrators, Elementary and Secondary School, SOC 11-9032)	TRUE	80%	\$63,528	1	0.00	0	No	1	1.00	0.1	\$5,082		\$5,082 (0.08 FTEs)
Administrative Assistant (Office Clerks, General, SOC 43-9061)	TRUE	90%	\$22,410	1	0.50	6	No		2.00	0.2	\$3,810		\$3,810 (0.17 FTEs)
Other (Non-Teaching) Staff	TRUE		\$0	0	0.00	0	No		0.00	0.0	\$0		\$ (0 FTEs)
SubTotal: Preschool FTE and Salary Allocations, Not Including Teaching Staff	TRUE									0.33	\$15,245		\$15,245 (0.33 FTEs)
Floater-Assistants (Child Care Workers, SOC 39-9011)	TRUE	80%	\$15,048	0.5	0.50	3	Yes		0.50	0.5	\$7,524		\$7.23 per hour
Lead Preschool Teacher (Kindergarten Teachers, Except Special Education, SOC 25-2012)	TRUE	100%	\$44,020										\$21.16 per hour
Assistant Preschool Teacher (Kindergarten Teachers, Except Special Education, SOC 25-2012)	TRUE	70%	\$30,814										\$14.81 per hour
Teacher Salaries Indexed by Level of Educational Attainment													
Lead Preschool Teachers: Non-Degree	TRUE	0.68	\$30,069	No	0.80								\$14.46 per hour
Lead Preschool Teachers: AA Degrees	TRUE	0.85	\$37,509	No	0.90								\$18.03 per hour
Lead Preschool Teachers: BA Degrees or Higher	TRUE	1.09	\$47,978	No	1.10								\$23.07 per hour
Assistant Preschool Teachers: without CDA	TRUE	0.88	\$27,154	No	0.90								\$13.05 per hour
Assistant Preschool Teachers: with CDA	TRUE	1.10	\$33,989	No	1.10								\$16.34 per hour
Head Start													
		% of PIR Salary Statistic	Annual Salary	Minimum Site Staffing (FTEs)	Staffing Increment (FTE)	Staffing Threshold (Classrms)	Preschool Classrooms Only?	Maximum Site Staffing FTE (Site)	Site FTE levels	Preschool FTE Allocation	Preschool Salary Allocation		
Head Start Staffing Model: Preschool FTE and Salary Allocations per Site													
Executive Director (2016 Head Start PIR)	TRUE	100%	\$106,893	0	0.17	4	No	1	0.17	0.1	\$13,896		\$13,896 (0.13 FTEs)
Head Start Director (2016 Head Start PIR)	TRUE	100%	\$76,800	0	1.00	4	No	1	1.00	0.8	\$57,600		\$57,600 (0.75 FTEs)
Child Development and Education Manager (2016 Head Start PIR)	TRUE	100%	\$46,646	0	0.17	4	No		0.17	0.1	\$6,064		\$6,064 (0.13 FTEs)
Health Services Manager (2016 Head Start PIR)	TRUE	100%	\$40,557	0	0.17	4	No		0.17	0.1	\$5,272		\$5,272 (0.13 FTEs)
Family and Community Partnerships Managers (2016 Head Start PIR)	TRUE	100%	\$44,284	0	0.17	4	No		0.17	0.1	\$5,757		\$5,757 (0.13 FTEs)
Disability Services Manager (2016 Head Start PIR)	TRUE	100%	\$34,922	0	0.17	4	No		0.17	0.1	\$4,540		\$4,540 (0.13 FTEs)
Fiscal Officer (2016 Head Start PIR)	TRUE	100%	\$72,592	0	0.17	4	No		0.17	0.1	\$9,437		\$9,437 (0.13 FTEs)
Mental Health Professional (2016 Head Start PIR)	TRUE	100%	\$40,890	0	0.17	4	No		0.17	0.1	\$5,316		\$5,316 (0.13 FTEs)
Other (Non-Teaching) Staff	TRUE		\$0	0	0.00	0	No		0.00	0.0	\$0		\$ (0 FTEs)
SubTotal: Preschool FTE and Salary Allocations, Not Including Teachers and Assistant Teachers	TRUE									1.66	\$107,882		\$107,882 (1.66 FTEs)
Preschool Classroom Teacher (2016 Head Start PIR)	TRUE	100%	\$31,803										\$15.29 per hour
Assistant Preschool Classroom Teacher (2016 Head Start PIR)	TRUE	100%	\$22,610										\$10.87 per hour
Teacher Salaries Indexed by Level of Educational Attainment													
Lead Preschool Teachers: Non-Degree	TRUE	0.68	\$21,724	No	0.80								\$10.44 per hour
Lead Preschool Teachers: AA Degrees	TRUE	0.85	\$27,099	No	0.90								\$13.03 per hour
Lead Preschool Teachers: BA Degrees or Higher	TRUE	1.09	\$34,663	No	1.10								\$16.66 per hour
Assistant Preschool Teachers: without CDA	TRUE	0.88	\$19,924	No	0.90								\$9.58 per hour
Assistant Preschool Teachers: with CDA	TRUE	1.10	\$24,940	No	1.10								\$11.99 per hour
Days of Paid Leave (Vacation/Sick Days) for Teaching Staff (Not Including Holidays)													
Days of Paid Leave (Vacation/Sick Days) for Teaching Staff (Not Including Holidays)	TRUE	Fixed	20										20 days
Substitute Teacher Wages per Hour	TRUE	Fixed	\$7.25										\$7.25 per hour
Subtotal: Substitute Teaching Costs per Teaching Staff FTE (for Vacation/Sick Days) per Year	TRUE	Fixed	\$1,160										\$1,160 per FTE
Mandatory Benefits (FICA, Unemployment, Workers Comp/Industrial Insurance)	TRUE	9.95%											9.95%
Additional Benefit Contributions per Preschool Staff FTE	TRUE	Fixed											
Child Care Centers	TRUE	\$10,000											
Public PreK	TRUE	\$10,000											
Head Start	TRUE	\$10,000											
Assume Substitute Costs as % of Total Teaching Salaries Instead?													
								No			4%		
Assume Additional Benefits as % of Annual Salary Instead?													
								Yes			33.8%		
								Yes			33.8%		
								Yes			33.8%		
By Implementation Year													
		Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Total Salaries, Wages, Employment Taxes & Benefits per Site, by Delivery Model													
Child Care Centers													
Public PreK													
Head Start													

The bottom of this table is devoted to paid leave and other employment benefits. Paid leave for teaching staff contributes to the cost for substitute teachers. Mandatory benefits include FICA (Federal Insurance Contributions Act for Social Security and Medicare), Unemployment Tax (FUTA), and Workers Compensation Insurance. Additional benefits include health care, other insurance plans, and retirement and savings plans. The CPQ&R gives the user the option to assume additional benefits as a flat dollar amount per FTE or as a percentage of annual salary.

The Alterable Variables in the Personnel Costs Section

Number of Total Classrooms (All Ages) per [Type of] Facility: The number of classrooms including preschool, infant/toddler, kindergarten, and grade school classrooms. Specifying the number of classrooms across all ages served, by delivery model, allows the CPQ&R to allocate a portion of a typical facility's shared personnel (and site level) costs to its preschool program. The ratio of preschool classrooms to total classrooms establishes the allocation; the smaller the ratio the smaller the allocation of shared resources to the early learning program.

Staffing Model: Preschool FTE and Salary Allocations per Site: A separate staffing model is provided for each delivery model: Child Care Centers, Public Pre-K, and Head Start. Lead teacher and assistant teacher staffing levels are established as part of the NIEER Quality Standards Benchmarks. For other staff positions, the staffing model table allows you to establish site-level Full-Time Equivalent (FTE) counts allocated to early learning. You can specify **Minimum Site Staffing (FTEs)** that are independent of the number of total classrooms, and **Maximum Site Staffing (FTEs)** which cannot be exceeded regardless of the number of classrooms. In addition, you can enter a **Staffing Threshold (Classrooms)** that dictates the number of classrooms required to trigger an increase in staffing, and a **Staffing Increment (FTE)** that is applied each time a multiple of the staffing threshold is met. Finally, you can specify whether the staffing threshold applies to **Preschool Classrooms Only**, or to the total classrooms in a facility. If you select "Yes" in the drop-down menu under Preschool Classrooms Only, then 100% of the staffing cost for that position will be applied to the preschool program.

The preschool salary allocation in the staffing model is based on the preschool FTE allocation with the annual salary per FTE. The staffing model provides salary data for each of the positions identified in the default model. Data for Child Care Centers and Public Pre-K is from the Bureau of Labor Statistics (BLS); data for Head Start is from the U.S. Department of Health & Human Services' Office of Head Start. The specific data reference for each position is listed next to the position name. You can adjust these salaries up or down using the **% of BLS Salary Statistic** for Child Care Centers and Public PreK, and the **% of PIR Salary Statistic** for Head Start.

Advanced Users: The staffing model table is formatted to allow users to easily insert rows for additional non-teaching staff positions, without having to modify any of the other CPQ&R worksheets. You can add rows above "Other (Non-Teaching) Staff," so long as the row, "Subtotal: Preschool FTE and Salary Allocations, Not Including Teaching Staff," correctly captures the intended FTE counts and salary allocations. This design consideration allows the CPQ&R to easily accommodate the disparate staffing models that may be encountered across various state settings.

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 salary by degree level. As a default, the CPQ&R uses indices based on Head Start salary data by degree level in your state (or if unavailable the national average Head Start ratios). You can elect to override these indices, by entering "Yes" under **Override Salary Factor**, and enter your own assumption for

salary factors by degree level under **New Salary Factor**. If you choose to override the salary factor, then you will see the adjusted annual salary reported to the right of your new factor (replacing the previously reported adjusted annual salary reported to the left).

Days of Paid Leave (Vacation/Sick Days) for Teaching Staff (Not Including

Holidays): The number of days for which substitute teachers will be required, using

an assumption of 8-hour workdays. Alternatively, you can assume substitute

teacher costs as a percentage of total teaching salaries, by entering “Yes” under the drop-down menu for the assumption, “Assume Substitute Costs as a % of Total Teaching Salaries Instead?”, and entering an assumed percentage rate.

Mandatory Benefits (FICA, Unemployment, Workers Comp/Industrial Insurance):

Benefits that employers are legally required to provide to their employees. Mandatory benefits listed include FICA (Federal Insurance Contributions Act for Social Security and Medicare), Unemployment Tax (FUTA), and Workers Compensation Insurance.

Additional Benefit Contributions per Preschool Staff FTE:

Benefits offered to employees that are not legally required. Examples of additional benefits listed include insurance plans and retirement and savings plans. You can enter the cost of additional benefits as a fixed dollar value per FTE; alternatively, you can assume the cost as a percentage of annually salary by entering “Yes” under the drop-down menu for the assumption, “Assume Additional Benefits as a % of Annual Salary Instead?” and entering an assumed percentage rate.

You can use the **Lump Sum** feature when you want occupancy and/or site-level costs to vary by **Delivery Model** within a single scenario. In such situations, you may find the detailed line items useful for generating estimates for your lump sums (i.e., use that section of the CPQ&R as a “mini-calculator”).

Advanced Users: For structural reasons, the cost of additional benefits may vary by delivery model. For example, in a state with a publicly funded pension program, public school employees may not have a need for a separate retirement and savings plan, and the cost of their pension plan may not fall upon the individual or the Public Pre-K site. In contrast, Child Care Centers may need to establish separate retirement plans for their staff to make contributions (with employer matching). In this example, if the cost of a retirement and savings plan for a Child Care Center is 11.1% of salaries, then the additional benefits rate assumed for Child Care Centers would be that much higher than for Public Pre-K.

Non-Personnel Costs.

The second table of provider-level cost assumptions addresses per-child operating costs, per-classroom early learning occupancy costs, and site-level operating costs. Occupancy costs are driven by the assumed square footage assumed per early learning classroom (and including an allocation for shared space). Site-level costs are allocated based on the proportion of early learning classrooms to total classrooms. You have the option to assume lump sum amounts instead of breaking out cost assumptions by line item, which is useful in

cases where you lack more detailed cost information. For per-child costs, the lump sum feature applies by dosage; for occupancy and site-level costs, the lump sum feature can be varied by delivery model within a single scenario.

Table B.2.d: Provider-Level Direct & Indirect Services			
2. Non-Personnel Costs			
Operations: Annual Per Child Costs			
Child Meals: Food/Food Prep Cost per Participating Child per Day	TRUE	\$2.50	\$5.00
Child Meals: Kitchen Supplies Cost per Participating Child per Day	TRUE	\$0.13	\$0.26
Subtotal: Child Meals Cost per Participating Child per Day		\$2.63	\$5.26
Class Days (from Table B.2.a.1, Above)		150	185
Percent of Children Participating in Child Meals (%)	TRUE	100%	100%
Subtotal: Child Meals		\$395	\$973
Child Transportation (Includes Vehicle, Maintenance, Insurance, Drivers, etc.)	TRUE	\$250	\$250
Education Supplies	TRUE	\$25	\$50
Education Equipment	TRUE	\$50	\$100
Office Supplies	TRUE	\$20	\$40
Office Equipment	TRUE	\$13	\$25
Insurance (Liability, Accident, etc.)	TRUE	\$38	\$75
Postage	TRUE	\$12	\$24
Advertising	TRUE	\$13	\$25
Miscellaneous/Other	TRUE	\$8	\$15
Subtotal: Office Supplies, Equipment, and Miscellaneous	TRUE	\$102	\$204
Occupancy: Annual per Classroom Costs		Fixed	
Square Feet per Classroom (Including Allocation for Shared Space)	TRUE	1,100	
Effective Square-Feet per Child (based on Expected Class Size)			
Cost per Square Foot		Fixed	
Mortgage/Lease (including Real Estate Taxes)	TRUE	\$16.00	
Utilities (electricity, heat/cool, water/sewer)	TRUE	\$2.00	
Building Insurance	TRUE	\$1.00	
Maintenance/Repair/Cleaning/Yardwork	TRUE	\$2.00	
Other Occupancy Costs	TRUE	\$0.00	
Subtotal: Annual Per Classroom Occupancy Costs	TRUE	\$23,100	
Annual Costs Using Other Bases, i.e., Per Site Costs (Inclusive of All Classrooms per Facility)		Fixed	
Annual Cost for Telephone & Internet	TRUE	\$2,400	
Annual Audit, Accounting and Legal Costs	TRUE	\$3,000	
Annual Cost for Fees/Permits	TRUE	\$135	
Other Annual Per Site Costs	TRUE	\$0	
Subtotal: Annual Per Site Costs (Using Other Bases)	TRUE	\$5,535	

	By Dosage			Total
	Part Day (3hr)	Full Day (6hr)	Extended Day (10hr)	
Child Meals: Food/Food Prep Cost per Participating Child per Day	\$2.50	\$5.00	\$7.50	
Child Meals: Kitchen Supplies Cost per Participating Child per Day	\$0.13	\$0.26	\$0.39	
Subtotal: Child Meals Cost per Participating Child per Day	\$2.63	\$5.26	\$7.89	
Class Days (from Table B.2.a.1, Above)	150	185	240	
Percent of Children Participating in Child Meals (%)	100%	100%	100%	
Subtotal: Child Meals	\$395	\$973	\$1,894	
Child Transportation (Includes Vehicle, Maintenance, Insurance, Drivers, etc.)	\$250	\$250	\$250	
Education Supplies	\$25	\$50	\$75	
Education Equipment	\$50	\$100	\$150	
Office Supplies	\$20	\$40	\$60	
Office Equipment	\$13	\$25	\$38	
Insurance (Liability, Accident, etc.)	\$38	\$75	\$113	
Postage	\$12	\$24	\$36	
Advertising	\$13	\$25	\$38	
Miscellaneous/Other	\$8	\$15	\$23	
Subtotal: Office Supplies, Equipment, and Miscellaneous	\$102	\$204	\$306	
Occupancy: Annual per Classroom Costs	Fixed			
Square Feet per Classroom (Including Allocation for Shared Space)	1,100			1,100 sf
Effective Square-Feet per Child (based on Expected Class Size)				
Cost per Square Foot	Fixed			
Mortgage/Lease (including Real Estate Taxes)	\$16.00			\$16.00/sf
Utilities (electricity, heat/cool, water/sewer)	\$2.00			\$2.00/sf
Building Insurance	\$1.00			\$1.00/sf
Maintenance/Repair/Cleaning/Yardwork	\$2.00			\$2.00/sf
Other Occupancy Costs	\$0.00			\$0.00/sf
Subtotal: Annual Per Classroom Occupancy Costs	\$23,100			\$23,100/classroom
Annual Costs Using Other Bases, i.e., Per Site Costs (Inclusive of All Classrooms per Facility)	Fixed			
Annual Cost for Telephone & Internet	\$2,400			\$2,400 per site
Annual Audit, Accounting and Legal Costs	\$3,000			\$3,000 per site
Annual Cost for Fees/Permits	\$135			\$135 per site
Other Annual Per Site Costs	\$0			\$0 per site
Subtotal: Annual Per Site Costs (Using Other Bases)	\$5,535			\$5,535/site

	Part-Day	Full-Day	Ext. Day
Assume Lump Sum Instead?	No	\$100	\$200
		\$300	

	Child Care Centers	Public PreK	Head Start
Assume Lump Sum Instead?	No	\$24,000	\$5,500
		\$24,000	

	Child Care Centers	Public PreK	Head Start
Assume Lump Sum Instead?	No	\$5,000	\$5,000
		\$5,000	

The Alterable Variables in the Non-Personnel Costs Section

Operations: Annual Per Child Costs (\$): Provider costs that are modeled to increase proportionally to the number of children rather than the number of classrooms or sites. With the exception of Child Meals, you enter these costs for Full Day care and the CPQ&R will adjust them up or down by for Part Day and Extended Day care. Transportation costs per child are not adjusted up or down based on a dosage because they are entered as a cost per participating child. Per child costs include **Child Meals Cost** and the **Percent of Children Participating in Child Meals**, **Child Transportation**, **Education Supplies**, **Education Equipment**, and other office-related and/or miscellaneous per-child costs not addressed elsewhere in the CPQ&R. These costs by line item apply unless you enter “Yes” under the assumption stating, “Assume Lump Sum Instead?”, in which case the lump sum amount is used by the CPQ&R.

Advanced Users: The CPQ&R assumes 50% of certain costs per child in Full Day care to generate estimates for Part Day care, and similarly, assumes 150% of Full Day care costs for Extended Day. You can change these ratios by adjusting the formulas under Part Day and Extended Day care in this table, without having to make changes to other worksheets in the CPQ&R.

Occupancy: Annual per Classroom Costs: Provider costs that are modeled to increase proportionally to the number of early learning classrooms. State preschool standards often require a minimum square footage per child; this square footage multiplied by the maximum class size (quality standard) can provide you with the **Square Feet per Classroom** (including shared space). The square footage is by the cost per square foot for **Mortgage/Lease, Utilities, Building Insurance, Maintenance, and Other Occupancy Costs**. These costs by line item apply to all delivery models unless you enter “Yes” under the assumption stating, “Assume Lump Sum Instead?”, in which case the lump sum amount you enter by delivery model is used by the CPQ&R.

Annual Costs Using Other Bases, i.e., Per Site Costs (\$): Provider costs that do not fit under a per child or per classroom classification and are best expressed on a site-wide basis. You should enter the total site-level cost for each line item, not just the amount allocated to early learning, and the CPQ&R will allocate the correct portion of this total based on the ratio of early learning classrooms to total classrooms (for each delivery model). These unit costs apply to all delivery models unless you enter “Yes” under the assumption stating, “Assume Lump Sum Instead?”, in which case the lump sum amount you enter by delivery model is used by the CPQ&R.

You can obtain information on average **Lease** rates per square foot from your current preschool providers, or by contacting a commercial real estate company contact in your state. You may find that public schools are not subject to the same mortgage or lease costs as sites occupied by Child Care Center or Head Start providers, if those facilities are publicly financed construction projects, in which case you may want to use the **Lump Sum** feature for occupancy costs.

Advanced Users: This table is formatted to allow for additional rows to be inserted at several places. Rows can be inserted immediately above the subtotal row for “Child Meals,” between the rows the “Education Supplies” and “Education Equipment,” immediately above the subtotal row for “Office Supplies, Equipment, and Miscellaneous,” immediately above the subtotal row for “Annual Per Classroom Occupancy Costs,” or immediately above the subtotal row for “Annual Per Site Costs (Using other Bases).” In each case, if you follow these instructions correctly and check to ensure that each subtotal row is correctly capturing these additional rows, then no other changes are required to the CPQ&R.

Other Direct Costs. Other provider-level direct costs include the costs for screening/referral and support services entered under the NIEER Quality Standards Benchmarks, annual child assessment costs, and the annualized cost for classroom materials and furnishings that typically last for greater than one year. The top of this table is devoted to screening/referral and support services, the assumptions for which are entered under the NIEER Preschool Quality Standards Benchmarks. The Cost per item shown in this section of the table represents a weighted average cost based on the cost per participating child and the percentage of children in a classroom who are expected to participate; that weighted average is then multiplied by the expected class size to give a total cost per classroom.

The next section of this table is preloaded with a list of classroom items related to the Environment Rating Scale (ERS); in some cases, the number of items required is based on the expected class size, and in other cases you can input the desired number of items. The cost for these items is then allocated over an assumed useful life. The CPQ&R default assumption is five years, (i.e., the purchase price is spread evenly over five years). You instead choose to enter an annual lump sum amount by delivery model, if you lack more detailed cost information specific to your program or if you want to vary the cost of ERS-related items by delivery model within a single scenario.

Advanced Users: You can overwrite the formula references (white-shaded cells) for the number of items for child assessments, chairs, and dramatic play materials in this table, if you choose, without compromising other areas of the CPQ&R. You should not do so for the number of items for screening/referral and support services without risking an error in the CPQ&R calculations, unless you also check to ensuring your changes are consistent with your assumptions in the table devoted to that quality standard under NIEER Preschool Quality Standards Benchmarks.

Table B.2.d: Provider-Level Direct & Indirect Services												
3. Other Direct Costs												
Screening/Referral & Support Services Costs per Child (See NIEER Standard #10, Above)												
Child Care Centers												
Public PreK												
Head Start												
Child Assessment Costs (per Child)	TRUE											
Purchase of ERS-Related Items (Per Classroom)												
Initial Purchase Price												
Chairs	TRUE	\$60										
Dramatic Play Materials	TRUE	\$40										
Table, Storage Unit, Workbench	TRUE	\$799	1									\$799/classroom
Soft Furnishings	TRUE	\$0	0									\$0/classroom
Interest Centers/Areas	TRUE	\$500	1									\$500/classroom
Gross Motor Skills Equipment: Tunnel, Trike, Balls, Hoops, Rope, etc.	TRUE	\$499	3									\$1,497/classroom
Books	TRUE	\$10	20									\$200/classroom
Language Materials	TRUE	\$25	6									\$150/classroom
Fine-Motor Materials	TRUE	\$35	16									\$560/classroom
Art Materials	TRUE	\$50	7									\$350/classroom
Music Materials	TRUE	\$100	3									\$300/classroom
Block Set	TRUE	\$269	6									\$1,614/classroom
Block Set Accessories	TRUE	\$50	2									\$100/classroom
Sand/Water Table	TRUE	\$179	2									\$358/classroom
Nature/Science Materials	TRUE	\$50	6									\$300/classroom
Math Materials	TRUE	\$25	6									\$150/classroom
Materials Showing Racial/Cultural Diversity	TRUE	\$30	5									\$150/classroom
		Fixed										
Useful Life (in Years Between Replacement)	TRUE		5									5 years
Subtotal: Initial Purchase Cost of ERS-Related Items (Per Classroom)			\$7,028									\$7,028/classroom
Subtotal: Annualized Cost of ERS-Related Items per Classroom, Before Inflation	TRUE		\$1,406									\$1,406/classroom
Annualized Cost of ERS-Related Items per Classroom, by Delivery Model												
Child Care Centers			\$0									\$0/classroom
Public PreK												
Head Start												

The Alterable Variables in the Other Direct Costs Section

Child Assessment Costs (per Child): The cost to administer individual assessments of child development and learning, as well as to determine program quality.

Purchase of ERS-Related Items (Per Classroom): Classroom Items pertaining to equipment, furnishings, and materials that typically last for more than one year, but which must eventually be replaced. The CPQ&R is populated with a list of typical items 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. These costs by line item apply unless you enter “Yes” under

You can use the **Lump Sum** feature when you want the cost of ERS-related items to vary by **Delivery Model** within a single scenario. In such situations, you may find the detailed line items useful for generating estimate for your lump sums (i.e., use that section of the CPQ&R as a “mini-calculator”).

the assumption stating, “Assume Lump Sum Instead?”, in which case the lump sum amount by delivery model is used by the CPQ&R.

Useful Life (in Years Between Replacement): The number of years between replacement of durable items, used in deriving an effective annual cost under straight-line depreciation of the asset over its useful life.

Advanced Users: This table is formatted to allow for additional rows to be inserted within the list of ERS related items. As long as the row, “Subtotal: Initial Purchase Cost of ERS-Related Items (Per Classroom),” references these additional rows, no other CPQ&R worksheets will require modification.

Indirect Costs. The final table of provider-level cost assumptions allows you to include two additional types of provider contributions not covered elsewhere in the CPQ&R. In most cases these costs can be assumed as zero (0%), but a state may specifically authorize an “up to” budget allocation to providers in these categories.

Table B.2.d: Provider-Level Direct & Indirect Services																	
4. Indirect Costs																	
Indirect Rate Charge (% of Total Provider-Level Expenses I, II, and III, Above)	TRUE	<table border="1"> <thead> <tr> <th colspan="3">By Delivery Model</th> </tr> <tr> <th>Child Care Centers</th> <th>Public PreK</th> <th>Head Start</th> </tr> </thead> <tbody> <tr> <td>0%</td> <td>0%</td> <td>0%</td> </tr> <tr> <td>0%</td> <td>0%</td> <td>0%</td> </tr> </tbody> </table>			By Delivery Model			Child Care Centers	Public PreK	Head Start	0%	0%	0%	0%	0%	0%	Total
By Delivery Model																	
Child Care Centers	Public PreK	Head Start															
0%	0%	0%															
0%	0%	0%															
Contribution to Operating Reserve (% of Total Provider-Level Expenses I, II, and III, Above)	TRUE																

The Alterable Variables in the Indirect Costs Section

Indirect Rate Charge: In cases where a state allows providers to submit an Indirect Rate Charges as part of their budgets, the applicable cost expressed as a percentage of all other provider-level expenses. This table allows you to include such charges rather than explicitly model the underlying, indirect costs. Indirect rate charges can cover the cost of labor and overhead that is not addressed directly in the staffing models in Table B.2.d.1 (Personnel Costs). If you consider the other tables of provider-level costs to be comprehensive of all reimbursable expenses, then you can assume an Indirect Rate Charge of zero (0%).

Contribution to Operating Reserve: In cases where a state allows additional reimbursement to providers to build an operating reserve, the applicable contribution expressed as a percentage of all other provider-level expenses. Operating reserve funds may be drawn upon by the provider when expenses exceed available funding or tuition, i.e., contingencies that would require a net positive working capital.