

VIRGINIA PRESCHOOL INITIATIVE FOR AT-RISK FOUR-YEAR-OLD CHILDREN
APPLICATION PACKAGE FOR FISCAL YEAR 2003
GUIDELINES

Attachment B to Informational Memo No. 53

Title of Program: Virginia Preschool Initiative for
At-Risk Four-Year-Old Children

Issued to: Commonwealth of Virginia City Managers, County
Administrators, and Division Superintendents

Issuing Agency: Commonwealth of Virginia
Department of Education
101 North 14th Street
P. O. Box 2120
Richmond, Virginia 23218-2120

Type of Funding: Virginia General Assembly General Fund
Appropriation

Period of Funding: July 1, 2002 to June 30, 2003

Issue Date: _____, 2002

Issuing Agency: Virginia Department of Education

Eligible Applicants: 95 Localities

Deadline: May 15, 2002

Submission: E-mail one (1) electronic copy in *Microsoft Word* or
pdf format to ksmith@mail.vak12ed.edu and mail or
hand deliver one (1) original, unbound, copy of the
application with all required signatures to:

Virginia Department of Education
Office of Elementary Instruction
101 N. 14th Street, Floor 20
Richmond, Virginia 23219
Attention: Kathleen M. Smith

No bound copies or stapled copies of the proposal will
be accepted. Use only a binder clip or rubber band.

Application Guidelines: Application and guidelines for completion can be
downloaded in a *Microsoft Word* or *pdf* format at:
<[http://www.pen.k12.va.us/VDOE/Instruction/Elem_M/
early.html](http://www.pen.k12.va.us/VDOE/Instruction/Elem_M/early.html)>

Telephone inquiries should
be directed to: Kathleen M. Smith, Early Childhood Specialist
(804) 786-5819

Program Overview

In January 1994 the Commission on Equity in Public Education adopted and endorsed four major programs as the core elements in their recommendations to the 1994 General Assembly. The recommendations, subsequently adopted by the General Assembly, focused on programs that had been shown to improve educational achievement. One of these is preschool programs for at-risk four-year-olds.

The 1995 General Assembly, through passage of the Omnibus Education Act (HB2542) and the Appropriation Act, reinforced all components of the 1994 package and provided for expansion of the initiative for at-risk four-year-olds.

State funds are available to provide comprehensive preschool programs to sixty percent (60%) of Virginia's at-risk four-year-olds who are not being served by federal programs such as Head Start or Title 1.

Funding is calculated at \$5,400 per eligible child, to be shared by the state and local governments based on the composite index of local ability-to-pay.

Appendix G shows projected appropriation for each locality. Actual appropriation may indicate a different distribution of state funds available to each locality.

Completed applications will be due to the Department of Education on May 15, 2002, with grants to be awarded in July 2002. Programs must operate for the entire 2002-2003 school year to receive the full state allocation.

Scope of Services

The purpose of the grants is to reduce disparities among young children upon formal school entry and to reduce or eliminate those risk factors that lead to early academic failure.

To obtain state funding, localities must submit a plan for programs that includes five services:

1. quality preschool education;
2. parental involvement;
3. comprehensive child health services;
4. comprehensive social services; and
5. transportation.

The legislative intent of the initiative is to establish a quality preschool education program for "at-risk" four-year-olds. Research, culminating in a legislative study, has defined the criteria for a quality program as those noted in Appendices A-D. Programs should be designed to meet these criteria. If localities have alternate staffing patterns or other components that they believe to be of equal quality, they should include in their plan such variances for consideration and approval by the Director of the Office of Elementary Instructional Services at the Virginia Department of Education.

Localities are expected to coordinate resources and funding streams to serve the greatest number of four-year-old children, but must serve, at a minimum, the number of children for which funds have been allocated.

Funds will be disbursed by the Department of Education to localities to:

1. establish or expand quality, comprehensive preschool programs in public schools or community sites;
2. purchase quality preschool education programs and services for at-risk four-year-old children from existing providers;
3. expand existing quality programs to serve more children; and
4. upgrade existing programs to meet criteria for comprehensive, quality preschool programs to include new, unserved children.

Program funding is based on a program day at least the length of a school day and a program year that conforms, at least, to the school calendar. Children enrolled in the program must be four years of age on or before September 30 of the school year.

The Code of Virginia requires the Board of Education to accredit preschool programs or centers operated by school divisions as a part of its regular school accreditation process. Instructional programs offered by public schools that satisfy compulsory attendance laws or the Individuals with Disabilities Education Act (IDEA), vocational child-care programs, and extracurricular activities that are focused on single interests such as, but not limited to, music, drama, art, or foreign languages are exempt from the requirements of these regulations (see Appendix F).

Application Requirements

Authorizing legislation requires the chief administrator (city manager or county administrator), in conjunction with the school division superintendent, to identify a lead agency within the locality prior to submitting a proposal application on or before May 15, 2002.

Applicants must:

1. demonstrate willingness to provide a quality preschool education program which conforms to the guidelines and criteria outlined in Appendices A-D;
2. demonstrate collaboration and coordination with community agencies and groups identified by the lead agency as necessary for the successful delivery of comprehensive services to the children and their families;
3. develop and submit selection criteria based on the community's definition of "at-risk." Appendix C provides information on risk factors that may be used; and
4. complete a grant application and submit it to the Department of Education by May 15, 2002.

Local Match/Supplant Requirements

Appropriation Act language states that:

1. localities may use local expenditures for existing qualifying programs; and
2. funds received through the program must be used to supplement, not supplant, existing programs.

Defining a Qualifying Program

For the purpose of this initiative, a qualifying program is one that is supported through local dollars and meets, or can meet, the criteria for a quality preschool program for at-risk four-year-old children in FY 2002-2003.

Ensuring Funds Are Supplemented and Not Supplanted

The Appropriation Act prohibits the supplanting of funds. State dollars may be used to:

1. upgrade, complement, or expand an existing locally funded program to meet quality criteria;
2. complement or expand a Title 1 or Head Start program to serve additional children; and
3. establish a new program to serve additional children.

Local Funds

Cash Contributions

Cash contributions are defined as local dollars that are:

1. in a program that meets or can meet the criteria for a quality preschool program for at-risk four-year-old children in FY 2002-2003; and/or
2. new dollars which are used to implement a program that meets the criteria for a quality preschool program for at-risk four-year-old children.

In-Kind Contributions

In-kind contributions are defined as cash outlays that are made by the locality that benefit the program, but not directly charged to the program. The value of fixed assets cannot be considered as an in-kind contribution.

In-kind contributions are:

1. limited to no more than 25% of the total match requirement;
2. justified in the program application as necessary and reasonable for proper and efficient implementation of the program;
3. verifiable from the recipient's records;
4. not included as contributions for any other federally-assisted or state-assisted project or program; and
5. not paid by the federal government or state government under another award.

Coordination of Funds

State funds are to be used to create new programs, supplement, enhance, or broaden current services.

Localities should coordinate other funding sources in planning programs for four-year-old children. Some sources of funds include federal funds for Title 1, Head Start programs, and child-care subsidy programs such as Title IV-A.

Local plans must provide clear methods of service coordination for the purpose of reducing the per child cost for the service, increasing the number of at-risk children served and/or extending services for the entire year. Examples of these include, but are not limited to:

1. **Wraparound services** combine funds such as child-care subsidy dollars, administered by local social service agencies, with dollars for quality preschool education programs.
2. **Wrapout services** use grant funds to provide health, social services, and transportation within a setting that currently provides quality preschool education (e.g., child-care settings or schools).

3. **Expansion of services** use grant funds to purchase placements within existing programs, such as Head Start, which provide comprehensive services to at-risk four-year-old children.

Funds received through the program must be used to supplement, not supplant, any funds currently provided for preschool programs within the locality.

Important Information About the Grant Application

The grant application is the locality's plan for quality preschool programs for at-risk four-year-olds unserved by another program.

The grant application must be submitted electronically in a Microsoft Word or pdf format, followed in the mail or hand delivered by one original grant application with all required signatures.

The original grant application with signatures may not be bound other than by binder clip or rubber band. Do not staple or bind the application in a notebook.

Electronic applications should be submitted to ksmith@mail.vak12ed.edu. The original grant application should be mailed to the following address:

Virginia Department of Education
Office of Elementary Instruction
P. O. Box 2120
Richmond, Virginia 23218-2120
Attention: Kathleen M. Smith

If the original application is hand delivered, the address is as follows:

Virginia Department of Education
Office of Elementary Instruction
James Monroe Building, Floor 20
101 North 14th Street
Richmond, Virginia 23219
Attention: Kathleen M. Smith

Submission Deadline

All copies of the application must be received at the Department of Education by **May 15, 2002**. Once the e-mailed copy is received, you will be notified by return e-mail. You will not be notified of receipt of the original.

General Instructions for Using the Microsoft Word File

The application for the Virginia Preschool Initiative for at-risk four-year-olds can be completed as a *Microsoft Word* file or printed as a *pdf* file and then typed. The Microsoft Word and *pdf* format are available at:

<http://www.pen.k12.va.us/VDOE/Instruction/Elem_M/early.html>

The Microsoft Word file will move the cursor to preset “gray tabs” (area where information is entered) within the document using the tab key. If you begin typing in the gray tab, the boxes will expand to accommodate your entries. The tab key will move the cursor forward from “gray tab” to “gray tab.” The shift and the tab key, will move the cursor backward from “gray tab” to “gray tab.”

Using Appendices A-H to Complete the Application

Appendices A-H refer to information regarding the requirements of a quality preschool program and the Virginia Preschool Initiative. Use these documents as indicated in the instructions for completing the application.

- Appendix A: Proposed Language from the 2002-2004 Appropriation Act pertaining to the initiative to provide quality preschool programs for at-risk four-year-old children, page 11
- Appendix B: Guidelines for quality preschool programs from the November 1993 study by the Board of Education, Department of Education, and the Council of Child Care and Early Childhood Programs, page 14
- Appendix C: Risk factors, page 18
- Appendix D: Language from Every Child Reading: An Action Plan Prekindergarten and Kindergarten Programs, page 19

- Appendix E: Information regarding the Phonological Awareness Literacy Screening instrument for preschool children developed by the University of Virginia, page 22
- Appendix F: Implementation of regulations governing child day care programs for preschool children and programs for school-age children, page 24
- Appendix G: Proposed fiscal year 2003 state funding for eligible localities, page 28
- Appendix H: Instructions for completing a budget (example provided), page 32
- Appendix I: Explanation of cost codes, page 39

Instructions for Completing Each Form Included in the Application

- | | |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Cover Sheet | Complete the name of the locality and submit as page 1 of the program application. This form provides details regarding the type of funding, submission, and contact person for any questions about the application or application process. |
| VPI Form 1:
Agency Identification | Complete and respond to questions 1-19 regarding general information and program contacts. An e-mail address of the lead agency contact person is required. This form must be signed by the City/County Administrator, Division Superintendent, and, if needed, the Director of the agency conducting the program. See Appendix A for the definition and explanation of the lead agency and required coordination between city/county administrators and the school division. See Appendix G for the number of children eligible and proposed fiscal year 2003 funding available in each locality. |
| VPI Form 2:
Statement of
Assurances | Obtain the signature of the lead agency representative (City/County Administrator or Division Superintendent) stating that the program will comply with all Virginia Preschool Initiative requirements. See Appendices A-D for the requirements of the Virginia Preschool Initiative. |

- VPI Form 3:
Affidavit Certifying
Compliance or Intent to
Comply with Child Day
Program Regulations
- Obtain the signature of the lead agency representative (City/County Administrator or Division Superintendent) certifying compliance or intent to comply with all child day program regulations. Check all boxes that are appropriate to the program. List each site or schools in which Virginia Preschool Initiative children will be located, if there are more than six sites or schools, use page 2 to list additional schools. See Appendix F for child day care program regulations.
- VPI Form 4:
Program Summary
- Complete and respond to questions 1-10 regarding the program. Information requested on this form must pertain to the sum of all classrooms serving Virginia Preschool Initiative children. The number of children eligible and proposed fiscal year 2003 funding available in each locality is referenced in Appendix G.
- Question 10a. refers to the implementation of a new preschool screening instrument for phonological awareness developed by the University of Virginia. The use of this instrument is not required, but is recommended. Funding for this program can be used to pay the cost of this instrument. Refer to Appendix E for explanation of the Phonological Awareness Literacy Screening package and approximate costs.
- VPI Form 5:
Classroom Summary
- Complete and respond to questions 1-8 regarding each projected Virginia Preschool Initiative classroom. If there are more than three classroom entries, copy this page as needed. Refer to Appendices A-D for information regarding the guidelines for quality preschool programs.
- VPI Form 6A:
Projected Budget
Revenue Summary
- Summarize state, local, in-kind and federal revenues that will be used to implement the program. Identify the cost per child for the program. Instructions and a sample projected Budget Revenue Summary are provided in Appendix H.
- VPI Form 6B:
Budget Narrative
- Describe expenditures by category using cost codes as defined in Appendix I. Provide a breakdown of state, federal, local, and in-kind costs. Instructions and a sample Budget Narrative are provided in Appendix H.

VPI Form 6C:
Summary of Projected
Expenses

Summarize project expenditures using the cost codes in Appendix I and totals from VPI Form 6B, above. Instructions and a sample Summary of Projected Expenses are provided in Appendix H.

VPI Form 7:
Program Narrative

In no more than five (5) pages, single or double spaced with at least a 10-size font, respond to questions 1-9. **Do not include any additional attachments**, such as letters of support from other agencies either in the original or e-mailed copy. Provide each response with the corresponding question as numbered. Refer to Appendices A-D for information regarding quality preschool programs.

Appendix A

Proposed Language from the 2002-2004 Appropriation Act
Pertaining to the Initiative to Provide Quality Preschool
Programs for At-Risk Four-Year-Old Children

Item 143 C.12.

a.1) It is the intent of the General Assembly that an additional state payment shall be disbursed by the Department of Education to schools and community-based organizations to provide quality preschool programs for at-risk four-year-olds unserved by another program.

2) These grants shall be used to provide programs for at-risk four-year-old children which include quality preschool education, health services, social services, parental involvement and transportation. Programs must provide full-day and, at least, school-year services.

3) The Department of Education, in cooperation with the Council on Child Day Care and Early Childhood Programs, shall establish guidelines for quality preschool education and criteria for the service components. Such guidelines shall be consistent with the findings of the November 1993 study by the Board of Education, the Department of Education, and the Council of Child Day Care and Early Childhood Programs.

4) Grants shall be distributed based on an allocation formula providing the state share of a \$5,400 grant for sixty percent of the unserved at-risk four-year-olds in each locality.

b.1) Any locality which desires to participate in this grants program must submit a proposal through its chief administrator (county administrator or city manager) by May 15th of each year. The chief administrator, in conjunction with the school superintendent, shall identify a lead agency for this program within the locality. The lead agency shall be responsible for developing a plan for the delivery of quality preschool services to at-risk children which demonstrates the coordination of resources and the combination of funding streams in an effort to serve the greatest number of at-risk four-year-old children.

2) The proposal must demonstrate coordination with all parties necessary for the successful delivery of comprehensive services, including the schools, child-care providers, local social services agency, Head Start, local health department and other groups identified by the lead agency.

3) A local match, based on the composite index of local ability-to-pay shall be required. For purposes of meeting the local match, localities may use local expenditures for existing qualifying programs. Localities shall also continue to pursue and coordinate other funding sources, including child-care subsidies. Funds received through the program must be used to supplement, not supplant, any funds currently provided for preschool programs within the locality. However, in the event a locality is prohibited from continuing the previous level of support to programs for at-risk four-year-olds from Title I of the Elementary and Secondary Education Act (ESEA), the state and local funds provided in this grants program may be used to continue services to these Title I students. Such prohibition may occur due to amendments to the allocation formula in the reauthorization of ESEA approved as a part of the Improving America Schools Act of 1994 or due to a percentage reduction in a locality's Title I allocation in 2000-01 or 2001-02. Any locality so affected shall provide written evidence to the Superintendent of Public Instruction and request his/her approval to continue the services to Title I students.

c. Local plans must provide clear methods of service coordination for the purpose of reducing the per child cost for the service, increasing the number of at-risk children served and/or extending services for the entire year. Examples of these include:

1) "Wraparound Services" -- methods for combining funds such as child-care subsidy dollars administered by local social service agencies with dollars for quality preschool education programs.

2) "Wrapout Services" -- methods for using grant funds to purchase quality preschool services to at-risk four-year-old children through an existing child-care setting by purchasing comprehensive services within a setting which currently provides quality preschool education.

3) "Expansion of Service" -- methods for using grant funds to purchase slots within existing programs, such as Head Start, which provide comprehensive services to at-risk four-year-old children.

Local plans must indicate the number of at-risk four-year-old children to be served, and the criteria by which they will be determined to be at risk.

d.1) The Department of Education and the Council on Child Day Care and Early Childhood Programs shall provide technical assistance for the administration of this grant program to provide assistance to localities in developing a comprehensive, coordinated, quality preschool program for serving at-risk four-year-old children.

2) A pre-application session shall be provided by the Department and the Council on Child Day Care and Early Childhood Programs prior to the proposal deadline. The Department shall provide interested localities with information on models for service delivery, methods of coordinating funding streams, such as funds to match federal IV-A child-care dollars, to maximize funding without supplanting existing sources of funding for the provision of services to at-risk four-year-old children. A priority for technical assistance in the design of programs shall be given to localities where the majority of the at-risk four-year-old population is currently unserved.

e.) The Department of Education is authorized to expend unobligated balances in this item and Item 141 if participation in the At-Risk Four-Year-Olds Preschool program is greater than projected.

Appendix B

Guidelines for Quality Preschool Programs from the November 1993 Study by the Board of Education, Department of Education, and the Council of Child Care and Early Childhood Programs

The proposed program must operate a minimum of six hours per day in one environment (same classroom setting and staff) and conform, at least, to the school year calendar. Programs are encouraged to operate full-day, full-year if they adhere to all other program guidelines. If localities have alternate staff patterns or other components which they believe to be of equal quality, they should include in their plan such variances for consideration and approval.

Quality preschool programs are housed in facilities and settings where the health and well-being of young children are protected. Funded programs must have the following key elements.

A. QUALITY EDUCATIONAL PROGRAM

1. Appropriate Curriculum

The curriculum is designed to address the learning needs of preschool children.

Provisions are made for centers of interest such as blocks, housekeeping, science, art and library.

There is ample space to arrange and stock the classroom environment to support inquiry and exploration, and active and quiet work simultaneously.

Provisions are made for active outdoor play and quiet rest.

2. Group Size Limit of 16 Children

3. Child to Staff Ratio of 8:1

A ratio of eight children to one adult (8:1) for 100 percent of program operation time. Children to staff ratios may be lower.

4. Qualified Staff Trained in Early Childhood Development

Staff selected for the program must be trained in early childhood development.

A prominent cause of ineffective early childhood programs is the use of inadequately trained staff. At-risk children exhibit special needs and present challenges which can only be adequately addressed by staff who have had experiences with preschool children and specific training in early childhood education. It is preferred that teaching staff have credentials, certification and/or post-secondary course work in early childhood education. The focus of this legislative initiative is to provide a quality intervention which will make a difference in the subsequent school success of these at-risk four-year-olds. Therefore, staff selected for the program must be trained in early childhood development.

5. Inservice Training for All Staff

Ongoing training is provided for teaching staff and program administrators on curriculum and teaching.

Administrative support for training is evidenced in planned release time for teaching staff to attend training sessions.

6. Home-program Communication and Continuity

Plans are made to bridge the children's transition from home to program through home visits.

7. Assessment

Observations, ratings, and other assessment instruments are used to determine individual progress, and areas in which intervention is needed.

B. PARENT INVOLVEMENT

Parents are partners in the programs as evidenced by their inclusion in program planning and program activities to the extent possible; meeting schedules and arrangements that encourage attendance; and a plan for regular, frequent communication with individual parents and the parents group.

Parent education is emphasized through instruction on child development, health and nutrition, and related topics; and availability of resource materials on topics such as parent-child relationships or child behavior; and family literacy programs.

C. HEALTH SERVICES

Health services to be provided for participating children are those required at the time of entry or during the program year as required. These include full immunizations; vision, hearing, and dental screenings; complete physical health evaluations, and periodic check-ups; and eyeglasses, hearing aids, or other assistive devices, when necessary.

D. SOCIAL SERVICES

Social Services criteria for the program year for families of participating children include an identification of services available by other than government sources that may be utilized to support families.

E. TRANSPORTATION

Transportation services are provided for every child to and from the program and as required to receive necessary support services.

F. PLANNING TEAM

A planning team must be established. The function of the group is to facilitate direct, consistent communication and effective services coordination.

The Planning Team should develop information on local agencies which serve young children; create information and referral service within or among agencies, or utilize existing services to assist families; establish a format to ensure that key decision makers are informed of program needs and accomplishments; and promote formal agreements between local agencies to ensure that eligible children and their families receive full benefit of available services.

The group should include parents of preschool children; representatives from the Department of Health; Department of Social Services; Community Services Board; school division preschool programs; community-sponsored Head Start programs; and the child-care community.

Appendix C
Risk Factors

Applicants will submit their selection criteria used for the program which is based on the community's definition of at-risk. Listed below are sample factors that have been identified as possible risk factors.

1. The child lives in poverty.
2. The child is homeless.
3. The child's parents or guardians are school dropouts, have limited education, or are chronically ill.
4. The child's family is under stress as evidenced by poverty, episodes of violence, crime, underemployment, unemployment, homelessness, incarceration, family instability.
5. The child has health or developmental problems including, but not limited to, developmental delay, low birth weight, substance abuse.
6. The child has limited English proficiency.

Appendix D

Every Child Reading: An Action Plan Pre-kindergarten and Kindergarten Programs

The foundations for reading success are formed long before a child reaches first grade. Parents and other care providers can give children, starting at infancy, a strong base of language concepts, cognitive skills related to print, and a love of books. Research on instruction in pre-kindergarten and kindergarten identifies the concepts and skills that are the foundation of success in early reading and the instructional strategies that best help children to learn these concepts and skills.

Quality preschool experiences increase cognitive skills at entry into first grade. While these improved cognitive skills do not directly result in improved reading, they do prepare children to profit from high-quality reading instruction. Similarly, full-day kindergarten programs can increase children's cognitive skills and their readiness to profit from high-quality first-grade instruction.

Early diagnostic assessments, beginning as soon as kindergarten, can be a useful tool to ensure immediate intervention for the children who are identified as being at-risk of reading failure.

During pre-kindergarten and kindergarten, students should develop:

1. **Language Skills**

At entry to first grade, students will need to have had a broad array of language experiences. Oral language, vocabulary, and other language concepts are crucial foundations for success in reading, especially reading comprehension. In particular, children need to be able to use language to describe their experiences, to predict what will happen in the future, and to talk about events that happened in the past. Early childhood programs can develop children's language by giving them many opportunities to discuss their experiences, make predictions, and discuss past events in small groups. Many children will also benefit from instruction in key language concepts, such as colors and shapes, prepositions (e.g., under/over, before/after), sequence (e.g., small to large), and classification (e.g., animals, containers, and plants).

2. Background Knowledge

A key predictor of successful reading comprehension is background knowledge. Children need knowledge and understanding of their own world in order to make sense of what they read. In addition, children need to be exposed to content in science, history, and geography from an early age to give them a context for understanding what they read.

3. Appreciation of Stories and Books

Children need a great deal of experience with literature, as active listeners and as active participants. Storybook reading is a typical activity in pre-kindergarten and kindergarten. Research shows that the details of storybook reading matter. In reading to children, teachers should stop to let children discuss how the characters feel and what they want to do, and make predictions about how stories will end. Teachers should help children to actively explore the meaning of new words and concepts. They should give children opportunities to re-tell the text after hearing it, giving them a chance to use the story's new words and language and to put pictures of the story's events in the right order. Book reading should include non-fiction as well as fiction selections.

4. Concepts of Print

Children need to know that stories and other texts are written from left to right, that spaces between words matter, and that there is a one-to-one correspondence between the words on a page and words the reader says.

5. Phonemic Awareness

One of the most important foundations of reading success is phonemic awareness. Phonemes are the basic speech sounds that are represented by the letters of the alphabet, and phonemic awareness is the understanding that words are sequences of phonemes. Phonemic awareness is demonstrated by the ability to identify and manipulate the sounds within spoken words. Children can be taught to hear that "cat" is composed of three sounds: /k/, /a/, /t/. Children can learn to assemble phonemes into words as well as break words into their phonemes even before they are writing letters or words.

Giving children experience with rhyming words in the preschool years is an effective first step toward building phonemic awareness. Hearing rhymes, and then producing rhymes for given words is needed. The goal

is to have children start their more formal instruction in reading with a comfortable familiarity with the sounds that letters represent and with “hearing” those sounds within words.

6. Alphabet and Letter Sounds

One of the best foundations for early reading success is familiarity with the letters of the alphabet. Children can learn alphabet songs, match pictures or objects with initial letters, play games with letters and sounds, and so on. They can learn to recognize and print their names, the names of their classmates, and names of familiar objects in the classroom or home. As they gain command of letters and sounds, kindergarteners can begin to write simple stories. By the end of kindergarten, children should be able to recognize, name, and print letters, and know the sounds they represent.

(Reprinted from: Every Child Reading: An Action Plan, Learning First Alliance, June 1998. Available on the Web at: < <http://www.learningfirst.org/publications.html>>.)

Appendix E Pre-K Phonological Awareness Literacy Screening

As indicated in Attachment D of these guidelines, *Every Child Reading: An Action Plan*, early diagnostic assessments can be a useful tool to ensure immediate intervention for children identified of being at-risk of reading failure.

Using information from recent research, many Virginia Preschool Initiative teachers requested that the Virginia Department of Education develop an early literacy assessment that could be used to help guide the development of instructional activities specific to students' needs.

Last year, with support from the Virginia Preschool Initiative, the University of Virginia developed the Phonological Awareness Literacy Screening instrument for pre-kindergarten students (*Pre-K PALS*) and established a Web site for pre-k teachers that links the results of the assessment with suggested ideas for classroom activities and instruction.

The instrument assesses rhyme awareness, upper and lower case alphabet knowledge, verbal memory, print knowledge, concept of word, and name writing. The assessment is developmentally appropriate and is not paper and pencil. Activities on the Web site are grouped in the same areas assessed on the Pre-K PALS.

The practice item for Task 1: Rhyme Awareness is included on the next page, followed by an example of a rhyme activity from the PALS Web site. Activities pertaining to rhyme awareness can be downloaded from the PALS Web site at:

<http://curry.edschool.virginia.edu/go/pals/>

The PALS screening instrument is an allowable cost for the Virginia Preschool Initiative program and should be included in the project budget. The assessment is packaged in sets of 20 at a cost of \$50 per set.

Each local program wishing to order the screening instrument may contact the PALS Web site above, or the University of Virginia PALS office by telephone at 1-888-882-7257.

PALS Pre-K: Task 1, Rhyme Awareness, Practice

Minimum score: 0 Maximum score: 10

Materials: PALS Pre-K Administration Booklet: Rhyming Task
Student Summary Sheet

Instructions: Prepare students for the first practice item:
"We are going to find pictures that rhyme. Rhyming pictures sound alike.
Listen as I say the picture name. Put your finger on the picture of the
map. Now we are going to listen for a word that sounds like map. Touch
each picture as I name it. Listen.....

map whale cap toast

Which picture rhymes with, or sounds like, map?

map-whale map-cap map-toast

Map rhymes with cap. Put your finger on these two pictures.



PALS Activities: Rhyme, End-of-the-Line Rhyme, Procedure

1. The teacher recites a familiar nursery rhyme to ensure that the children know the rhyme.
2. Next, the teacher recites the nursery rhyme omitting the final rhyming word, asking the children to provide it.

Example: Mary had a little lamb whose fleece was white as snow, and everywhere that Mary went the lamb was sure to _____.

Source: Invernizzi, Meier, Swank and Juel. (1997). PALS: Phonological Awareness Literacy Screening. Charlottesville: University Press. (p.52)

Appendix F

Implementation of Regulations Governing Child Day Programs for Preschool Children and Programs for School-age Children

PRESCHOOL

VR 270-01-0060 MINIMUM STANDARDS FOR THE ACCREDITATION OF CHILD DAY PROGRAMS SERVING CHILDREN OF PRESCHOOL AGE OR YOUNGER OPERATED BY PUBLIC SCHOOLS

PREAMBLE

The Code of Virginia designates the Department of Social Services as the agency responsible for the regulation of residential and day programs for children including child day centers. Further, the Code requires the Child Day Care Council to prescribe standards for those centers; however, the law requires the Board of Education to accredit programs or centers operated by local school divisions as a part of its regular school accreditation process provided those programs meet or exceed the requirements prescribed by the Child Day Care Council.

PART I AUTHORITY

- 1.1. These regulations are promulgated by authority of §22.1-19 and §63.1-196.001 A 7 of the Code of Virginia.

PART II DEFINITIONS, SUBSTITUTIONS

- 2.1. The terms used in these regulations, except as otherwise defined herein, shall be in accord with the definitions contained in §63.1-195 et. seq. of the Code relating to the regulation of Child Day Centers and Minimum Standards for Licensed Child Day Centers Serving Children of Preschool Age or Younger (VR 175-08-01).
- 2.2. The following additional terms shall be used in administering the statute and regulation above and substitutes for certain other terms in regulations of the Child Day Care Council where applicable:

"Board" means the Virginia Board of Education and substitutes for "Child Day Care Council"

"Department" means the Virginia Department of Education and substitutes for "Department of Social Services"

"Superintendent" means the Superintendent of Public Instruction and substitutes for "Director of the Virginia Department of Social Services" or "Director"

PART III EXEMPTIONS, EXCEPTIONS

- 3.1 Instructional programs offered by public schools that satisfy compulsory attendance laws or the Individuals with Disabilities Education Act (IDEA), vocational child-care programs, and extracurricular activities that are focused on single interests such as, but not limited to, music, drama, art, or foreign languages are exempt from the requirements of these regulations.
- 3.2. Other exceptions to the requirements for accreditation may be made by the Superintendent for cause which may include, but not be limited to, conflicts with state or federal statutes, or other Board or federal regulations. The Superintendent shall report to the Board, at least annually, on exceptions made.

PART IV ADMINISTRATION

- 4.1. Child Day Centers operated by local school boards shall be accredited by the Board when the center meets or exceeds requirements established by the Child Day Care Council in Minimum Standards for Licensed Child Day Centers Serving Children of Preschool Age or Younger (VR 175-08-01).
- 4.2. Regulation of programs operated in accordance with standards described in Section 4.1 above shall be the responsibility of the Board. The Department of Education shall be responsible for the administration of the regulations.

SCHOOL-AGE

VR 270-01-0061 MINIMUM STANDARDS FOR THE ACCREDITATION OF CHILD DAY PROGRAMS SERVING SCHOOL-AGE CHILDREN OFFERED IN PUBLIC SCHOOLS

PREAMBLE

The Code of Virginia designates the Department of Social Services as the agency responsible for the regulation of residential and day programs for children including child day centers. Further, the Code requires the Child Day Care Council to prescribe standards for those centers; however, the law requires the Board of Education to accredit programs or centers operated by local school divisions as a part of its regular school accreditation process provided those programs meet or exceed the requirements prescribed by the Child Day Care Council.

PART I AUTHORITY

- 1.1. These regulations are promulgated by authority of §22.1-19 and §63.1-196.001 A 7 of the Code of Virginia.

PART II DEFINITIONS, SUBSTITUTIONS

- 2.1. The terms used in these regulations, except as otherwise defined herein, shall be in accord with the definitions contained in §63.1-195 et. seq. of the Code relating to the regulation of Child Day Centers and Minimum Standards for Licensed Child Day Centers Serving School Age Children (VR 175-09-01).
- 2.2. The following additional terms shall be used in administering the statute and regulation above and substitutes for certain other terms in regulations of the Child Day Care Council where applicable:

"Board" means the Virginia Board of Education and substitutes for "Child Day Care Council"

"Department" means the Virginia Department of Education and substitutes for "Department of Social Services"

"Superintendent" means the Superintendent of Public Instruction and substitutes for "Director of the Virginia Department of Social Services" or "Director"

PART III EXEMPTIONS, EXCEPTIONS

- 3.1 Instructional programs offered by public schools that satisfy compulsory attendance laws or the Individuals with Disabilities Education Act (IDEA), and extracurricular activities that are focused on single interests such as, but not limited to, music, drama, art, sports, or foreign languages are exempt from the requirements of these regulations.
- 3.2 Other exceptions to the requirements for accreditation may be made by the Superintendent for cause which may include, but not be limited to, conflicts with state or federal statutes, or other Board or federal regulations. The Superintendent shall report to the Board, at least annually, on exceptions made.

PART IV ADMINISTRATION

- 4.1 Child Day Centers operated by local school boards shall be accredited by the Board when the center meets or exceeds requirements established by the Child Day Care Council in Minimum Standards for Licensed Child Day Centers Serving School Age Children (VR 175-09-01).
- 4.2 Regulation of programs operated in accordance with standards described in Section 4.1 above shall be the responsibility of the Board. The Department of Education shall be responsible for the administration of the regulations.

Appendix G
Proposed Fiscal Year 2003 State Funding for Eligible Localities

Code	Division	Eligible Unserved 4-Year-Olds	Composite Index	Total Cost	State Share	Local Share
001	Accomack	71	0.2929	383,400	271,102	112,298
002	Albemarle	79	0.6220	426,600	161,255	265,345
003	Alleghany	0	0.2975	-	0	-
004	Amelia	4	0.3360	21,600	14,342	7,258
005	Amherst	28	0.3034	151,200	105,326	45,874
006	Appomattox	13	0.2899	70,200	49,849	20,351
007	Arlington	289	0.8000	1,560,600	312,120	1,248,480
008	Augusta	55	0.3532	297,000	192,100	104,900
009	Bath	2	0.8000	10,800	2,160	8,640
010	Bedford County	35	0.3943	189,000	114,477	74,523
011	Bland	4	0.3019	21,600	15,079	6,521
012	Botetourt	5	0.4256	27,000	15,509	11,491
013	Brunswick	0	0.2702	-	0	-
014	Buchanan	0	0.2452	-	0	-
015	Buckingham	20	0.2709	108,000	78,743	29,257
016	Campbell	43	0.2837	232,200	166,325	65,875
017	Caroline	0	0.3104	-	0	-
018	Carroll	27	0.3123	145,800	100,267	45,533
019	Charles City	0	0.4370	-	0	-
020	Charlotte	0	0.2392	-	0	-
021	Chesterfield	166	0.3882	896,400	548,418	347,982
022	Clarke	0	0.5297	-	0	-
023	Craig	0	0.3410	-	0	-
024	Culpeper	32	0.3849	172,800	106,289	66,511
025	Cumberland	0	0.3203	-	0	-
026	Dickenson	0	0.2624	-	0	-
027	Dinwiddie	23	0.2877	124,200	88,468	35,732
028	Essex	16	0.4122	86,400	50,786	35,614
029	Fairfax County	830	0.7518	4,482,000	1,112,432	3,369,568
030	Fauquier	19	0.5848	102,600	42,600	60,000
031	Floyd	7	0.3470	37,800	24,683	13,117
032	Fluvanna	0	0.3721	-	0	-
033	Franklin County	2	0.3874	10,800	6,616	4,184
034	Frederick	26	0.3756	140,400	87,666	52,734
035	Giles	0	0.3140	-	0	-
036	Gloucester	15	0.3132	81,000	55,631	25,369
037	Goochland	10	0.8000	54,000	10,800	43,200

Code	Division	Eligible Unserved 4-Year-Olds	Composite Index	Total Cost	State Share	Local Share
038	Grayson	17	0.2912	91,800	65,068	26,732
039	Greene	8	0.3183	43,200	29,449	13,751
040	Greensville	0	0.2196	-	0	-
041	Halifax	35	0.2380	189,000	144,018	44,982
042	Hanover	13	0.4756	70,200	36,813	33,387
043	Henrico	224	0.5113	1,209,600	591,132	618,468
044	Henry	71	0.2930	383,400	271,064	112,336
045	Highland	0	0.6224	-	0	-
046	Isle of Wight	42	0.3632	226,800	144,426	82,374
047	James City	46	0.6228	248,400	93,696	154,704
048	King George	0	0.3514	-	0	-
049	King & Queen	46	0.3658	248,400	157,535	90,865
050	King William	0	0.3459	-	0	-
051	Lancaster	0	0.6258	-	0	-
052	Lee	7	0.1859	37,800	30,773	7,027
053	Loudoun	37	0.6851	199,800	62,917	136,883
054	Louisa	44	0.6086	237,600	92,997	144,603
055	Lunenburg	0	0.2481	-	0	-
056	Madison	0	0.4150	-	0	-
057	Mathews	7	0.4786	37,800	19,709	18,091
058	Mecklenburg	37	0.3346	199,800	132,947	66,853
059	Middlesex	0	0.5572	-	0	-
060	Montgomery	70	0.3875	378,000	231,525	146,475
062	Nelson	0	0.4831	-	0	-
063	New Kent	0	0.4219	-	0	-
065	Northampton	26	0.3407	140,400	92,566	47,834
066	Northumberland	2	0.5972	10,800	4,350	6,450
067	Nottoway	0	0.2451	-	0	-
068	Orange	0	0.4221	-	0	-
069	Page	38	0.2959	205,200	144,481	60,719
070	Patrick	7	0.2813	37,800	27,167	10,633
071	Pittsylvania	43	0.2793	232,200	167,347	64,853
072	Powhatan	0	0.3956	-	0	-
073	Prince Edward	35	0.3108	189,000	130,259	58,741
074	Prince George	53	0.2596	286,200	211,902	74,298
075	Prince William	277	0.3895	1,495,800	913,186	582,614
077	Pulaski	17	0.3263	91,800	61,846	29,954
078	Rappahannock	1	0.7170	5,400	1,528	3,872
079	Richmond County	10	0.3455	54,000	35,343	18,657
080	Roanoke County	33	0.4177	178,200	103,766	74,434

Code	Division	Eligible Unserved 4-Year-Olds	Composite Index	Total Cost	State Share	Local Share
081	Rockbridge	8	0.4271	43,200	24,749	18,451
082	Rockingham	57	0.3516	307,800	199,578	108,222
083	Russell	0	0.2548	-	0	-
084	Scott	0	0.2286	-	0	-
085	Shenandoah	37	0.3825	199,800	123,377	76,423
086	Smyth	17	0.2498	91,800	68,868	22,932
087	Southampton	22	0.2919	118,800	84,122	34,678
088	Spotsylvania	62	0.3548	334,800	216,013	118,787
089	Stafford	0	0.3296	-	0	-
090	Surry	16	0.8000	86,400	17,280	69,120
091	Sussex	14	0.3003	75,600	52,897	22,703
092	Tazewell	55	0.2678	297,000	217,463	79,537
093	Warren	34	0.3781	183,600	114,181	69,419
094	Washington	0	0.3484	-	0	-
095	Westmoreland	19	0.3719	102,600	64,443	38,157
096	Wise	0	0.2146	-	0	-
097	Wythe	11	0.3125	59,400	40,838	18,562
098	York	0	0.3792	-	0	-
101	Alexandria	268	0.8000	1,447,200	289,440	1,157,760
102	Bristol	0	0.3748	-	0	-
103	Buena Vista	0	0.2373	-	0	-
104	Charlottesville	57	0.5710	307,800	132,046	175,754
105	Clifton Forge	0	0.0000	-	0	-
106	Colonial Heights	13	0.4755	70,200	36,820	33,380
107	Covington	12	0.3407	64,800	42,723	22,077
108	Danville	42	0.2927	226,800	160,416	66,384
109	Falls Church	4	0.8000	21,600	4,320	17,280
110	Fredericksburg	35	0.7011	189,000	56,492	132,508
111	Galax	0	0.3378	-	0	-
112	Hampton	231	0.2613	1,247,400	921,454	325,946
113	Harrisonburg	48	0.5286	259,200	122,187	137,013
114	Hopewell	17	0.2496	91,800	68,887	22,913
115	Lynchburg	69	0.3833	372,600	229,782	142,818
116	Martinsville	18	0.2990	97,200	68,137	29,063
117	Newport News	0	0.2675	-	0	-
118	Norfolk	743	0.2655	4,012,200	2,946,961	1,065,239
119	Norton	0	0.3435	-	0	-
120	Petersburg	58	0.2196	313,200	244,421	68,779
121	Portsmouth	285	0.2164	1,539,000	1,205,960	333,040
122	Radford	2	0.3232	10,800	7,309	3,491
123	Richmond City	531	0.4456	2,867,400	1,589,687	1,277,713

Code	Division	Eligible Unserved 4-Year-Olds	Composite Index	Total Cost	State Share	Local Share
124	Roanoke City	158	0.3949	853,200	516,271	336,929
126	Staunton	52	0.3959	280,800	169,631	111,169
127	Suffolk	149	0.3018	804,600	561,772	242,828
128	Virginia Beach	711	0.3394	3,839,400	2,536,308	1,303,092
130	Waynesboro	0	0.3651	-	0	-
131	Williamsburg	2	0.8000	10,800	2,160	8,640
132	Winchester	0	0.5587	-	0	-
134	Fairfax City	17	0.8000	91,800	18,360	73,440
135	Franklin City	25	0.3173	135,000	92,165	42,835
136	Chesapeake	301	0.3344	1,625,400	1,081,866	543,534
137	Lexington	0	0.4544	-	0	-
138	Emporia	13	0.2889	70,200	49,919	20,281
139	Salem	0	0.4166	-	0	-
140	Bedford City	8	0.3446	43,200	28,313	14,887
142	Poquoson	2	0.3294	10,800	7,242	3,558
143	Manassas City	38	0.4109	205,200	120,883	84,317
144	Manassas Park	8	0.3200	43,200	29,376	13,824
202	Colonial Beach	0	0.2921	-	0	-
207	West Point	2	0.2823	10,800	7,751	3,049
	State Totals	7,338		39,625,200	22,303,721	17,321,479

Please Note: Actual appropriation may indicate a different distribution of state funds available to each locality.

Appendix H

Instructions for Completing a Budget (Example Provided)

Operating Revenue

Operating revenue includes all of the funds received to operate the proposed program. VPI Form 6A: Projected Budget Revenue Summary is used to calculate the total operating revenue for the program.

In the example given, this locality was eligible to receive \$440,000 in state funds for 100 VPI students (Appendix G).

VPI Form 6A shows that this program is operated in conjunction with a Title I program and Head Start program. These sources, combined, bring an additional \$2,456,832 and 500 students.

In the example given, Appendix G indicated that the local cash match required by the locality for this program is \$100,000. In-kind contributions can be no more than 25% of the local match or \$25,000.

The remaining \$75,000 of the local match required must be met by the locality. This locality has received a grant of \$4,000 from a local business to help support the early childhood reading initiative and family literacy initiative. This is applied to the local match requirement, making the locality's share only \$71,000.

However, this locality spends more than the required share, contributing \$89,880. Contributing more in local money did not make the in-kind contribution increase. This amount remains at 25% of the required match of \$100,000 or \$25,000.

The total program revenue of state, federal and local funds is \$3,005,155. The total number of children served is 600. The cost per child is \$5,008.

Projected Budget Expenses

Calculating projected budget expenses for the program is the next step in the budget process. In the example, all estimated expenditures for the program are projected, using the categories and cost codes indicated in Appendix H.

Using Form 6B: Budget Narrative, the example budget categorizes expenses and lists items projected to be spent in each category. These expenses are separated by the amounts that will be paid by state, federal

and local funds. In order to calculate these amounts, a ratio formula is applied as follows:

100 children are funded by Virginia Preschool Initiative, while 500 children are funded with either Title I or Head Start. This means that there is a 1:5 ratio in state/local to federal funding revenues; or, for every \$1 spent using state or local funds, \$5 must be spent using federal funds.

In the example given, 38 teachers and assistants are needed to comply with the 8:1 teacher/assistant to student ratio required by the Virginia Preschool (or 16:2 with classroom teacher and assistant).

In order to split the cost of the salary line items between state and federal funds equitably, the 1:5 ratio is applied. For example: the total amount in salaries for 38 teachers is \$114,000. If the amount is divided by 6 (1+ 5, using the 1:5 ratio), then \$190,000 will be expended by the VPI program and \$950,000 (\$190,000 multiplied by 5) will be expended by the Title I and Head Start Program.

$$38 \times \$ 30,000 = \$1,140,000$$

1(VPI) to 5 (Head Start and Title I) ratio or total of 6 equal parts

$$\$1,140,000 \text{ divided by } 6 = \$190,000$$

$$1 \text{ (VPI) multiplied by } \$190,000 = \$190,000$$

$$5 \text{ (Head Start and Title I) multiplied by } \$190,000 = \$950,000$$

The 1:5 ratio formula is used throughout other categories in the example to show the appropriate breakdown of state, federal, and local revenues.

After all expenses are indicated and totaled in the budget narrative, VPI Form 6C: Summary of Projected Expenses, is completed. The totals from Form 6B are applied to Form 6C.

VPI Form 6A
Projected Budget Revenue Summary

**Fiscal Year 2003 Virginia Preschool Initiative Application
Projected Budget Revenue Summary**

Locality: _____

<p>A. 1. State VPI funds requested: 2. State funds are being requested for how many children?</p>	<p>State funds requested 1. 429,443 Number of children for whom state funds are requested 2. 100</p>	<p>A. Total (1) \$429,433</p>
<p>B. Other state or federal funds Expended for the VPI* program:</p>	<p>Other state or federal funds Not allowed as a local match Source/Amount 3. Head Start \$2,000,000 4. Title I \$456,433 5.</p>	<p>B. Total (3+4+5) \$2,456,832</p>
<p>C. Local funds required: \$100,000 Cash match 6a. Local cash match. Do not include in-kind match from 7 below or 6b funds from other sources. 89,890 6b. Funds from other sources used as a cash match, not included in 6a above. \$4,000 Source Amount United Business \$4,000 7. Local in-kind match No more than 25% of required local match.</p>	<p>Local cash amount 6. (a+b) \$ 93,890 Local in-kind amount 7. \$25,000</p>	<p>C. Total (6+7) \$118,890</p>
<p>D. Total program cost</p>	<p>A. State funds B. Other state and federal C. Local cash match</p>	<p>D. Total (A+B+C) \$3,005,155</p>
<p>E. Projected number of children to be served 8. VPI 9. Other (Head Start, Title I, other.)</p>	<p>Projected number of children to be served 8. 100 9. 500</p>	<p>E. Total (8+9) 600</p>
<p>F. Cost per child</p>		<p>F. Cost per child: (Divide D by E) \$5,008</p>

VPI Form 6B
Budget Narrative

Fiscal Year 2003 Virginia Preschool Initiative Application
Budget Narrative

Describe the expenses listed above in detail (use the sample form included in the guidelines for this application).

LOCALITY EXPENDITURES BUDGETED BY ACCOUNT. Describe in detail, provide line-items.	STATE AMOUNT	OTHER STATE OR FEDERAL FUNDS	LOCAL AMOUNT	IN-KIND	TOTAL AMOUNT BUDGETED
1. Personnel Services (1000)					
38 Teachers @ \$30,000 each	\$190,000	\$ 950,000			\$1,140,000
38 Assistants @ \$10,000 each	\$63,333	\$316,667			\$ 380,000
2 nurses @ \$28483.50			\$56,967		\$ 56,967
4 program specialists for home visits, social services and program administration @ \$60,000 each	\$40,000	\$200,000			
Total	\$ 293,333	\$ 1,466,667	\$56,967		\$ 1,816,967
2. Employee Benefits (2000)					
38 Teachers @ 12,000 each for FICA, retirement, etc.	\$ 76,000	\$380,000			\$456,000
38 Teaching assistants @ \$6,000 each for FICA, retirement, etc.	\$ 38,000	\$190,000			\$228,000
2 nurses @ \$6,000 each for FICA, retirement, etc.	\$2,000	\$10,000			\$12,000
4 program specialists @ \$18,000 each for FICA, retirement, etc.	\$ 12,000	\$60,000			\$72,000
Total	\$128,000	\$640,000			\$768,000

LOCALITY EXPENDITURES BUDGETED BY ACCOUNT. Describe in detail, provide line-items.	STATE AMOUNT	OTHER STATE OR FEDERAL FUNDS	LOCAL AMOUNT	IN-KIND	TOTAL AMOUNT BUDGETED
<p>3. Purchased Services (3000)</p> <p>Heads up network for staff development at 12 schools @ \$50.00 per school</p> <p>Theatre IV for 12 schools @ \$500 per school</p> <p>2 semester early reading classes at a university for 80 staff (all support , administrative staff and teachers) at \$107,238</p> <p style="text-align: right;">Total</p>	<p style="text-align: center;">\$100</p> <p style="text-align: center;">\$1,000</p> <p style="text-align: center;">\$1,100</p>	<p style="text-align: center;">\$500</p> <p style="text-align: center;">\$5,000</p> <p style="text-align: center;">\$89,365.00</p> <p style="text-align: center;">\$94,865</p>	<p style="text-align: center;">\$17,873</p> <p style="text-align: center;">\$17,873</p>		<p style="text-align: center;">\$600</p> <p style="text-align: center;">\$6,000</p> <p style="text-align: center;">\$107,238</p> <p style="text-align: center;">\$113,838</p>
<p>4. Internal Services (4000)</p> <p>Pupil Transportation</p> <p>Food Service</p> <p>Print Shop</p> <p style="text-align: right;">Total</p>		<p style="text-align: center;">\$75,000</p> <p style="text-align: center;">\$25,000</p> <p style="text-align: center;">\$25,000</p> <p style="text-align: center;">\$125,000</p>	<p style="text-align: center;">\$15,000</p> <p style="text-align: center;">\$5,000</p> <p style="text-align: center;">\$5,000</p> <p style="text-align: center;">\$25,000</p>		<p style="text-align: center;">\$90,000</p> <p style="text-align: center;">\$30,000</p> <p style="text-align: center;">\$30,000</p> <p style="text-align: center;">\$150,000</p>
<p>5. Other Charges (5000)</p> <p>PALS 30 packages @ \$50 each</p> <p>Adm. Travel</p> <p style="text-align: right;">Total</p>	<p style="text-align: center;">\$100</p> <p style="text-align: center;">\$5,000</p> <p style="text-align: center;">\$5,100</p>	<p style="text-align: center;">\$500</p> <p style="text-align: center;">\$25,000</p> <p style="text-align: center;">\$25,500</p>			<p style="text-align: center;">\$600</p> <p style="text-align: center;">\$30,000</p> <p style="text-align: center;">\$30,600</p>
<p>6. Materials and Supplies (6000)</p> <p>Consumables</p> <p style="text-align: right;">Total</p>		<p style="text-align: center;">\$45,250</p> <p style="text-align: center;">\$45,250</p>	<p style="text-align: center;">\$9,050</p> <p style="text-align: center;">\$9,050</p>		<p style="text-align: center;">\$54,300</p> <p style="text-align: center;">\$54,300</p>

LOCALITY EXPENDITURES BUDGETED BY ACCOUNT. Describe in detail, provide line-items.	STATE AMOUNT	OTHER STATE OR FEDERAL FUNDS	LOCAL AMOUNT	IN-KIND	TOTAL AMOUNT BUDGETED
7. Capital Outlay (8000) 12 computers @ \$5,000 each <div style="text-align: right;">Total</div>		 \$50,000 \$50,000	 \$10,000 \$10,000		 \$60,000 \$60,000
8. Parental Involvement (9000) GED classes and fees with books \$10,800 Phonemic Awareness class for parents 2 days at \$300 per day <div style="text-align: right;">Total</div>	 \$1,800 \$100 \$1,900	 \$9,000 \$500 \$9,500			 \$10,800 \$600 \$11,400
TOTAL	\$429,433	\$2,456,832	\$93,890	\$25,000	\$3,005,105

Sample

VPI Form 6C
Summary of Projected Expenses

Virginia Preschool Initiative Application 2002-2003
Summary of Projected Expenses

Summarize projected expenses for each category using VPI Form 6B. See Appendix I for explanation of object codes.

Locality:

EXPENDITURES BY ACCOUNT	STATE AMOUNT	OTHER STATE OR FEDERAL FUNDS	LOCAL AMOUNT	IN-KIND	TOTAL AMOUNT BUDGETED
1. Personnel Services (1000)	\$ 293,333	\$ 1,466,667	\$ 56,967		\$ 1,816,967
2. Employee Benefits (2000)	\$128,000	\$640,000			\$768,000
3. Purchased Services (3000)	\$1,100	\$94,865	\$17,873		\$113,838
4. Internal Services (4000)		\$125,000		\$25,000	\$150,000
5. Other Charges (5000)	\$5,100	\$25,550			\$30,650
6. Materials and Supplies (6000)		\$45,250	\$9,050		\$54,300
7. Capital Outlay (8000)		\$50,000	\$10,000		\$60,000
8. Parental Involvement (9000)	\$1,900	\$9,500			\$11,400
	Form 6A (A)	Form 6A (B)	Form 6A (C.6)	Form 6A (C.7)	Form 6A (D)
TOTAL	\$ 429,433	\$ 2,456,832	\$ 93,890	\$ 25,000	\$ 3,005,155

Appendix I
Expenditure Accounts Descriptions

These accounts are for recording expenditures of the educational agency for activities under its control. The descriptions provided are examples only. Each expenditure category for a project must be approved by the Department of Education. The following are definitions of the major categories:

EXPENDITURE OBJECT CODES

- 1000 Personnel Services - Salaries and wages for administration, instruction, instructional assistants, others. Compensation for the direct labor of persons in employment of the education agency. Salaries and wages paid to employees, including substitute teachers, for full- and part-time work. Payments of stipends for teachers attending staff development activities when they are not under contract. Payments to persons for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.) that are earned during the reporting period.
- 2000 Employee Benefits - Fixed charges (administrative and instructional). Job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.) and employee allowances.
- 3000 Purchased/Contracted Services - Evaluation services, professional development, supportive services (medical/dental/clothing), other supportive services acquired from outside sources (i.e., health, dental, eyeglasses). Includes any professional development services, contracted therapist, private vendors, expenditures for tuition, or any evaluation component.
- 4000 Internal Services - Pupil transportation, food services, other charges from the division or local government to programs for such services as data processing, motor pool, central purchasing, print shop, or food services and pupil transportation.
- 5000 Other Charges - Travel (staff/administrative), maintenance of plant, operation of plant, indirect costs, other. Utilities, communications, insurance, leases/rentals, staff/administration/consultant travel, or indirect costs.

- 6000 Materials and Supplies – Includes administrative and instructional articles and commodities which are consumed or materially altered when used and minor equipment (less than \$500) which is not capital outlay. This would include the cost of the Pre-K PALS screening instrument as well as other instructional materials and administrative supplies.
- 8000 Capital Outlay - Equipment and furnishings directly used in the program are allowable capital expenses (i.e., computers, audio, video, electronic equipment, and all peripheral devices; classroom furnishings; early childhood equipment). No construction or renovation costs are allowable.
- 9000 Parental involvement. Salaries and other expenditures for parental involvement activities and programs.