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FLORIDA'S OFFICE OF EARLY LEARNING GUIDANCE 250.1(REVISED 10/2012)

OTHER COST ACCUMULATORS (OCA) WORKING DEFINITIONS

SUMMARY

This accountability guidance provides information to early learning coalitions and School Readiness (SR) Voluntary Prekindergarten (VPK) subcontractors about the definitions for Other Cost Accumulators (OCA) use to track expenditures from state and federal funds. The attachments include working definitions and funding detail.

BACKGROUND

Florida law states Florida's Office of Early Learning (the Office) is "responsible for the prudent use of all public and private funds" for the School Readiness Program (SR) throughout the state (s. 411.01(4)(d)1., Florida Statutes (FS)). The Office also has the responsibility to "safeguard the effective use of federal, state, local, and private resources to achieve the highest possible level of school readiness for the children of this state" (s. 411.01(4)(d)4., FS). Each OCA included here is a code used to track expenditures and monitor awards of early education grant program funds, ensuring the Office credits all expenditures of federal and state funds to the appropriate funding sources and benefitting programs.

ACCOUNTABILITY GUIDANCE

In order to properly classify expenditures for federal reporting purposes under 45 CFR, s. 98.70, and for day-to-day operations of a coalition and subcontractors, it is necessary to utilize a cost accounting system to maintain the collection of costs in an organized and systematic manner. To ensure consistency for federal reporting, early learning coalitions and others must use the OCA definitions in Attachment One along with information provided in Attachments Two and Three. This requirement also applies to subcontractors (i.e., material service organizations, subrecipients or other entities the early learning coalitions use as subcontractors to administer or manage the grant programs as part of an early learning coalition's

service delivery system). The Office is committed to ensuring current instructions are made available to early learning coalitions and other subcontractors on a timely basis. All early learning coalitions and their related subcontractors are required to keep cost reporting by OCA current with the most recent release of the Office's single statewide information system for tracking expenditures to the correct funding source. .

ADMINISTRATIVE AND PROGRAM SUPPORT SERVICES OCA GUIDANCE

The child care provisions of the Code of Federal Regulations, Title 45, Part 98, section 658(c)(3)(C) (July 24, 1998) provides and states that the following services (see table below) should not be considered administrative costs. Please note the appropriate program support services (non-direct) OCA has been identified for each of these non-administrative services. For each OCA listed below, Attachment One provides expanded definitions with detailed examples of allowable expenditures in these categories.

Types of Services (not administrative costs)	Appropriate OCA Code
Eligibility determination and redetermination	97BDE
Preparation and participation in judicial hearings	97BBD
Child Care Placement	97BDE
Recruitment, licensing, inspection, reviews, and supervision of child care placements	97BBD
Rate setting	97BBD
Resource and referral services	97QI4
Training of child care staff	97QTA or 97QPD
The establishment and maintenance of computerized child care information systems	97SYS or VPSYS/VPSYI

In addition, several new quality OCAs have been added with this OCA definitions update. The appropriate OCA assignment for quality services expenditures will be determined by the nature of the service. For example, the definitions for 97QTA (targeted assistance for providers) and 97QPD (professional development) will distinguish these objectives and their related expenditures.

Also note that expenditures related to general business operations (occupancy - rent, utilities, property insurance, and other business related expenses such as land-line phones, office supplies) in support of quality activities are to be charged to the following OCAs: 97QI4 for CCR&R activities, 97QIN for inclusion activities, 97INT for infant and toddler activities, and 97QOO for all other allowable quality activities according documented benefit to these activities. General business operations costs may not be allocated to the remaining quality OCAs.

COST ALLOCATION CONSIDERATIONS

Cost allocation considerations have been added to several expanded OCA definitions. **This guidance is provided below and is applicable to all SR and VPK OCAs and related expenditures.**

- Salaries and benefits shall be allocated in accordance with their Personnel Activity Reports (PARs) allocation based on direct staff hours (direct charge when possible; allocate shared activities based on the percentages of direct staff hours per PAR for each program).
- Other costs should be direct charged, or allocated in accordance with an approved cost allocation plan, if the allocated cost is appropriate to the OCA to which the cost is being charged. See Florida's Office of Early Learning Cost Allocation Plan Guidance.

- A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with relative benefits received. For example, a telephone may be used by a staff member to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.

ELCs will be expected to adhere to cost allocation instructions related to the expanded definitions. The instructions will be aligned with the new cost allocation guidance.

Cost Item	OCAs allowed for Allocation	Comments
Executive Level Staff	Administrative and Program Support (non-direct) OCAs with the exception of 97BDE, and 97PPD	Should retain source documentation to support a direct and tangible benefit to the activities allowed by the applicable OCA definition
General Business Operations (includes occupancy)	Administrative, Program Support (non-direct) and Quality: 97QOO, 97QI4, 97QIN and 97INT	Should retain source documentation to support a direct and tangible benefit to the activities allowed by the applicable OCA definition
Salary and benefits for Direct Charge FTEs	Administrative OCAs, Non-Direct and Quality	Should retain source documentation to support a direct and tangible benefit to the activities allowed by the applicable OCA definition

CLOSING /REMINDERS

Effective October 1, 2012, each coalition and its subcontractor(s) should review the illustrative examples provided here and charge expenses according to OCA definitions. Please remember -

- Enhanced OCA definitions have been provided to clarify restrictions on types of costs allowed based on input/instructions provided to the Office by federal/state funding agencies and oversight bodies.
- All entities that participate in the early education program service delivery system and that are subject to federal/state cost allocation requirements must follow this guidance. All cost reporting/allocation calculations will comply with updated OCA working definitions as provided by the Office.
- In no circumstances will cost allocation plan disclosures override the Office's OCA working definitions.
- Do not charge costs (whether directly or indirectly in a cost pool) to an OCA unless the early learning coalition's cost item/category is shown here as allowable for that specific OCA. If a cost pool approach is used to allocate expense, each expense charged to the OCA in the cost pool must be allowable as shown in Attachment One for the final OCA.

ATTACHMENTS

- Attachment One (OCA Working Definitions)
- Attachment Two (Eligibility Determination Factors for a Child at Risk for School Failure)
- Attachment Three (OCA Short and Long Titles)

Please direct questions and comments to Florida's Office of Early Learning at questions@oel.myflorida.com, and include OCA Definition Question in the subject line.



Attachment 1
Other Cost Accumulators (OCA's) Working Definitions

Updated October 2012

Attachment 1
Accountability Guidance 250.01
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Other Cost Accumulators (OCAs) Working Definitions

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I. Administrative – School Readiness (SR)

OCA	Billing Group	Eligibility Code	Title	Page #
97BBA	N/A	N/A	SR Administration	1
97PPA	N/A	N/A	Child Care Executive Partnership (CCEP) Administration	4
97LCA	N/A	N/A	Administration – Local Coalition Option	4
97FIR	N/A	N/A	SR Fraud Investigation and Restitution	4

II. Program Support Services – School Readiness

OCA	Billing Group	Eligibility Code	Title	Page #
97BBD	N/A	N/A	SR Non Direct Services (Program Support Services)	6
97PPD	N/A	N/A	CCEP Non Direct Services (Program Support Services)	7
97LCD	N/A	N/A	Non Direct Services – Local Coalition Option	7
97BDE	N/A	N/A	Program Eligibility	8
97LCE	N/A	N/A	Eligibility - Local Coalition Option	9
97SYS	N/A	N/A	SR Child Care Information Systems	19
89JTR	N/A	N/A	SR Safety Net – Transportation	10
89J00	N/A	N/A	SR Safety Net – Case Management	10

III. Quality Services – School Readiness

OCA	Billing Group	Eligibility Code	Title	Page #
97Q00	N/A	N/A	SR Quality	11
97QHS	N/A	N/A	SR Health and Safety	11
97QCS	N/A	N/A	SR Child Screening – Developmental and Health	12
97QST	N/A	N/A	SR Early Learning Standards	12
97QCR	N/A	N/A	SR Early Learning Curriculum	12
97QAS	N/A	N/A	SR Early Learning Assessment	13
97QTA	N/A	N/A	SR Targeted Assistance to Providers	13
97QPD	N/A	N/A	SR Professional Development	13
97QPT	N/A	N/A	SR Parental Training and Involvement	14
97QVP	N/A	N/A	Quality Improvement - VPK	14
97QI4	N/A	N/A	Child Care Resource and Referral (CCR&R)	15
97QIN	N/A	N/A	Quality Improvement – Inclusion Services	15
97INT	N/A	N/A	Quality Improvement – Infant and Toddler	16
97ICS	N/A	N/A	SR Child Screening – Development and Health – Infant and Toddler	16

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97IAS	N/A	N/A	SR Early Learning Assessment – Infant and Toddler	16
97GSD	N/A	N/A	SR Gold Seal Quality Care	17
97IGS	N/A	N/A	SR Gold Seal Quality Care – Infant and Toddler	17

IV. Direct Services – School Readiness

OCA	Billing Group	Eligibility Code	Title	Page #
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97ROO	BG1	11D	SR At Risk- Diversion Protective Services PRIORITY CATEGORY # 2	19
97R00	BG1	13	SR At Risk – Out of Home – Foster Care PRIORITY CATEGORY #2	19
97R00	BG1	14R	SR At Risk – Out of Home – Relative/Non Relative Care PRIORITY CATEGORY #2	20
97RPS	BG1RC	RC2	SR Respite Care Protective Services	21
97GNW	BG3	21	SR Welfare Transition (WT)(Formerly WAGES) Not Working PRIORITY CATEGORY #1	21
97GNW	BG3	28A	SR (TANF Child Only)	22
97GNW	BG3	28B	SR WT (Formerly WAGES) Refugee Not Working PRIORITY CATEGORY #1	22
97GNW	BG3R	RCG	SR TANF At-Risk Relative Caregiver Program PRIORITY CATEGORY # 2	23
97GNW	BG3T	21T	SR WT (Formerly WAGES) Diversion Program	23
97GTA	BG3AP	APP	SR TANF Applicants	23
97G00	BG3W	21W	SR WT (Formerly WAGES) Working PRIORITY CATEGORY #1	24
97G00	BG3W	28BW	SR WT (Formerly WAGES) Refugee Working PRIORITY CATEGORY #1	24
97G00	BG5	23B	SR TCC Working	24
97G00	BG5	23C	SR TCC/Working Combined with Education (TEd)	25
97G00	BG5	23D	SR TCC Working through Diversion	25
97G00	BGSNT	SNT	SR Special Needs Teen	26
97RSP	WRC	RC1	SR TANF Respite	26
97P00	BG7	25	SR Migrant Farm Work	27
97P00	BG8	26	SR Teen Parent	27
97P00	BG8	27	SR Income Eligible $\leq 150\%$	27
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97P00	BG8	30	SR Native American	30
97P00	BG8	31	SR Income Eligible 151% - 200%	30

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97PP0	CCPP	P1	SR Child Care Executive Partnership (CCEP)	33
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97C00	BG80P	OPW	SR Two Parent / One Parent Not Working/Child at Risk of School Failure	34
97LC0	BG8LC	LC	SR 411 – Local Coalition Option	34
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97CF0	CF	MI	SR Migrant Not Income Eligible	35
97CF0	CF	SN	SR Special Needs Not Income Eligible	36

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OCA	Billing Group	Eligibility Code	Title	Page #
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VI. Other – School Readiness

OCA	Billing Group	Eligibility Code	Title	Page #
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VPMON	N/A	N/A	VPK Monitoring	48
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VPADV	N/A	N/A	VPK Advanced Payment	50

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VIII. Outreach, Awareness, Monitoring Initiatives –Voluntary Prekindergarten

OCA	Billing Group	Eligibility Code	Title	Page #
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VPLPI	N/A	N/A	VPK Planning and Implementation	51
VPSYI	N/A	N/A	VPK Statewide Information System	52
VPLCM	N/A	N/A	VPK Local Curricula and Materials	52
VPLTR	N/A	N/A	VPK Local Training	52
VPAVP	N/A	N/A	VPK Advance Payment – Outreach and Awareness Grant	53

XV. Direct Services – Voluntary Prekindergarten

OCA	Billing Group	Eligibility Code	Title	Page #
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VPPRV	N/A	N/A	VPK Coalition Program Services Advance	54
VPPRP	N/A	N/A	VPK Provider Prepayment	54
VPKSD	N/A	N/A	VPK School District Minimum Funding	55

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OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
ADMINISTRATIVE - School Readiness (SR) Cost Allocation Considerations <ol style="list-style-type: none"> Allocate salaries and benefits in accordance with Personnel Activity Reports (PARs) allocation (direct charge when possible; allocate shared activities based on percentage of direct staff hours per PAR) Direct charge, or allocate in accordance with an approved cost allocation plan, other costs if the allocated cost is appropriate to the OCA to which the cost is being charged. See Florida's Office of Early Learning Cost Allocation Plan Guidance. A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u> . For example, a staff member may use a telephone to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.						
97BBA	TANF Eligible; CCDF Eligible; State General Revenue (GR) Eligible	Administrative Code-administrative costs subject to 5% restriction	N/A	N/A	SR Administration	Administrative costs include items as identified in 45 CFR 98.52. Examples of these costs include, but are not limited to: <ul style="list-style-type: none"> salaries and related costs of staff engaged in administration and implementation of program planning, development, and design; providing local officials and the public with information about the program; preparing the coalition plan; developing agreements or contracts; monitoring program activities for compliance; preparing reports; evaluating program results; fiscal and budgetary activities ; human resource activities; procurement; contract management; match raising activities; legal services; general services; civic or community organization dues and general program subscriptions; maintaining complaint files and general record retention activities; resolution of audit findings; travel costs incurred for

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ADMINISTRATIVE - School Readiness (SR)						
						<p>carrying out official business of the program;</p> <ul style="list-style-type: none"> • board governance; and • indirect costs, such as required insurance and bonding costs. <p>Administrative costs must not include the costs of providing direct services. Reimbursement from Florida's Office of Early Learning is capped at 5% of the total grant award that an early learning coalition expends less CCEP funds, unless Florida's Office of Early Learning has granted a coalition a waiver of this requirement. This 5% limit applies to coalitions and other subrecipients as an aggregate. (i.e. central agencies, material service organizations) (s. 411.0102, F.S., and 45 CFR 98.52).</p>
97BBA – Additional Explanation 2. Specific Expense Examples <ol style="list-style-type: none"> a. Salaries and benefits of the executive director, executive director's administrative assistant, director of program operations, information technology director, finance director, and human resources director, or personnel performing these administrative functions. 98.52(1) (Note: Certain employee overtime may require prior approval.) b. <i>Other costs for goods and services required for the administration of the program, including rental or purchase of equipment, utilities, and office supplies.</i> §98.52(5) <ol style="list-style-type: none"> i. all costs related to activities identified in the definition above, including, but not limited to, postage, shipping, telephone/cell phones, maintenance and repairs, printing, rent, pest control, utilities, office supplies, rental of copiers, website maintenance and hosting, printers, office furniture, meeting space rental, janitorial services, and facility security. c. Development, updates, amendments and submissions of the following documents: §98.52(1) <ol style="list-style-type: none"> i. School Readiness Plan ii. Coalition Annual Report iii. Cost Allocation Plan iv. Prior Approval Requests (See OEL file 240.05) v. CCEP Application vi. Entity Policies – HR, Fiscal, Procurement, IT, Security vii. Disaster Recovery Plan, COOP Plan viii. Internal Control Questionnaire and Internal Control Evaluations ix. Workflow documents x. Annual inventory report d. Monitoring activities §98.52(1) <ol style="list-style-type: none"> i. Preparation of annual monitoring plan 						

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- ii. Programmatic and fiscal compliance monitoring of subrecipient
- iii. Internal monitoring
- iv. Corrective action tracking
- v. Investigation of non-compliance issues
- e. Fiscal and budgetary activities/costs §98.52(1)
 - i. Preparation of Match Report
 - ii. Activities related to “match raising”
 - iii. Expenditure Report preparation
 - iv. Monthly reconciliations
 - v. Budget preparation and analysis
 - vi. Provider payment processing
 - vii. Cash management
 - viii. Financial statement preparation
 - ix. Reasonable and necessary bank fees
 - x. Utilization Analysis
 - xi. Invoice and supporting documentation preparation and submission
 - xii. Benefit recovery due to error, not related to fraud
 - xiii. Filing of tax returns, including quarterly 941s and other payroll tax returns, annual 990, annual Solicitations of Contributions for the State of Florida, other tax-exempt entity filings
 - xiv. OMB A-133 Audit/Single Audits
- f. Human Resource Functions
 - i. Payroll, employee handbook preparation and updates, employee hiring and records administration, employee time and attendance, employee training and development records, employee screening
- g. Procurement and Contract Management
 - i. Development of procurement and contract documents; contract management, including contract monitoring (includes any monitoring except health and safety)
- h. Dues and subscriptions such as membership in civic or community organizations. (Note: These costs require prior approval. See OEL file 240.05)
- i. Record Retention – cost for storing required program documentation
- j. Board Governance – preparation for board and committee meetings, bylaws, meeting minutes, meeting agendas
- k. Match raising – See Accountability Program Integrity Technical Assistance Paper #2011-02 for guidance
- l. Required insurance and bonding – general liability, property, fidelity bonds; error and omissions.

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ADMINISTRATIVE - School Readiness (SR)						
97PPA	CCDF Eligible	CCEP Funds Code-administrative costs subject to 5% restriction	N/A	N/A	Child Care Executive Partnership (CCEP) Administration	See definition for OCA 97BBA for allowable administrative costs. <u>Reimbursement from Florida's Office of Early Learning to a coalition for these administrative costs may not exceed 5% of the coalition's total costs as shown in OCA 97PPO.</u> If the CCEP participant donor allows, CCEP administrative costs require a dollar for dollar match. If not allowed, a coalition should capture CCEP administrative costs under OCA 97BBA. (s. 411.0102, F.S., and 45 CFR 98.52)
97LCA	State GR Eligible – Unrestricted ONLY– based on funding availability	Administrative Code -	N/A	N/A	Administration – Local Coalition Option	See definition for OCA 97BBA for allowable administrative costs. Florida's Office of Early Learning includes the costs for this OCA in the 5% administrative cap. A coalition must include these services in a coalition's plan and Florida's Office of Early Learning must approve the plan prior to the coalition incurring expenditures for this OCA. An example of an allowable cost for this OCA would be administrative salaries paid and claimed as matching funds for local funds for local grants. (s. 411.01(5) (d), F.S.) Allocations to this OCA require Florida's Office of Early Learning approval.
97FIR	TANF Eligible; CCDF Eligible; State General Revenue (GR) Eligible	Administrative Code – administrative costs subject to 5% restriction	N/A	N/A	SR Administration – Fraud Investigation and Restitution	Services related to fraud prevention; fraud investigation and fraud case funding restoration, including development and implementation of internal controls to prevent and detect fraud; preparation and submission of fraud referrals to Florida's Office of Early Learning through the online FOEL Fraud Referral System (FRS); and tracking, reporting, and reconciling fraud restitution payments. Florida's Office of Early Learning includes the costs for this OCA in the 5% administrative cap.

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97FIR – Additional Explanation

1. Specific expense examples of expenditures that are NOT to be charged to 97FIR
 - a. As stated in the Administration for Children and Families' Policy Interpretation Question Memorandum, Log No. CCDF-ACF-PIQ-2012-01, Florida's Office of Early Learning has some flexibility in determining appropriate reporting of expenditures related to program integrity. Florida's Office of Early Learning has determined that expenditures related to the following selected program integrity efforts are to be classified as non-direct expenditures:
 - i. Selected Eligibility Determination/Redetermination Related Expenditures to be charged to 97BDE
 1. Interviews during which the identification of income information prompts an eligibility specialist to ask additional questions (i.e., review of social security benefits indicates that other family members receive additional social security benefits, etc.). Notification of a change in client circumstances resulting in an additional interview.
 2. Conducting inquiries related to documentation on file.
 3. Conducting provider or client follow-up resulting from errors identified by Data Edit Reports.
 - ii. Selected Review and Supervision of Child Care Placements Related Expenditures to be charged to 97BBD
 1. Inspection, reviews, and supervision of child care placement necessitated by an indication (from a childcare provider or attendance documentation) of less than full-time care utilization. The coalition may ask a parent to come in for an interview so that the coalition can re-assess FT vs. PT (to prevent misuse of funding). Or a provider consistently submits attendance rosters with 100% attendance and the coalition visits the provider to review the child care placement.
 - iii. Selected Establishment and Maintenance of Computerized Childcare Information Systems Related Expenditures to be charged to 97SYS
 1. Generate edit reports such as SR Dual Enrollment, Total Family Income Exceeds 200%, and Private Payment Rate to ensure coalitions are spending funds appropriately.

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<p>PROGRAM SUPPORT SERVICES (Non Direct) – School Readiness (SR)</p> <p>Cost Allocation Considerations</p> <p>a. Salaries and benefits shall be allocated in accordance with their PARs allocation (direct charge when possible; allocate shared activities based on % of direct staff hours per PAR).</p> <p>b. Other costs should be direct charged, or allocated in accordance with an approved cost allocation plan, if the allocated cost is appropriate to the OCA to which the cost is being charged. See Florida's Office of Early Learning Cost Allocation Plan Guidance.</p> <p>A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u>. For example, a telephone may be used by a staff member to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.</p>						
97BBD	TANF Eligible; CCDF Eligible; State GR Eligible	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	SR Non Direct Services (Program Support Services)	SR child care services, but not direct child care services, which include supervision of child care placements, case management, processing and tracking of attendance records, recruitment of providers, preparation and participation in judicial hearings, program development, and rate setting. Program Support Services costs must not include the costs of providing direct services. Florida's Office of Early Learning caps reimbursement <u>for program support services (non-direct) expenses at 14% of the total grant award that an early learning coalition expends less CCEP funds, unless Florida's Office of Early Learning has granted a coalition a waiver of this requirement. This 14% limit applies to coalitions and other subrecipients (i.e. central agencies, material service organizations).</u>
<p>97BBD – Additional Explanation</p> <p>2. Specific Expense Examples</p> <p>a. As stated in the Administration for Children and Families' Policy Interpretation Question Memorandum, Log No. CCDF-ACF-PIQ-2012-01, Florida's Office of Early Learning has some flexibility in determining appropriate reporting of expenditures related to program integrity. Florida's Office of Early Learning has determined that coalitions should classify selected program integrity efforts as non-direct expenditures. See 97FIR definition for additional information.</p> <p>b. Supervision of child care placement</p> <p>i. Ongoing review of child care placements to include inspection of attendance reports and records for authenticity and accuracy</p> <p>ii. Supervision of child care placement/intake staff</p> <p>iii. Management of Rilya Wilson cases and other Protective Services cases</p> <p>iv. Does NOT include compliance monitoring of historical attendance records</p>						

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- c. Case Management
 - i. Provider contacts on eligibility issues
- d. Recruitment of Providers
 - i. Recruiting providers when coalitions identify a need. For example, if a coalition identifies a need for more providers to serve infants, then a staff member may actively search for these providers and work with them to participate in the SR Program.
 - ii. Orientation of Providers
 - iii. Day-to-day communications with providers regarding attendance requirements or concerns
 - iv. Technical assistance to providers related to SR requirements and provider contract
 - v. Staff time and travel related to presenting at provider groups related to participating in the SR Program
 - vi. Allowable provider appreciation activities
- e. Licensing assistance to providers
 - i. Providing financial assistance for licensing fees
- f. Preparation and participation in judicial hearings
 - i. Time and material costs for document preparation and review, travel, and attendance at judicial hearings to include pre-trial meeting and preparations with legal counsel
- g. Rate setting
 - i. Working with providers on rate setting (i.e., approved reimbursement rate versus private pay). When private pay rate is below reimbursement rate – pay the provider at the private pay rate.
 - ii. Parent fee schedule (parent co-pay rates) analysis and updates related to rate setting

OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
PROGRAM SUPPORT SERVICES (Non Direct) – School Readiness (SR)						
97PPD	CCDF Eligible	CCEP Funds Code – program support services (non-direct) costs subject to 14% restriction	N/A	N/A	Child Care Executive Partnership (CCEP) Non Direct Services (Program Support Services)	Non-direct services associated with a coalition related to the CCEP purchasing pool. See definition for OCA 97BBD for allowable activities. Florida's Office of Early Learning caps reimbursements at 14%. If the CCEP participant donor allows, CCEP non-direct costs require a dollar-for-dollar match; if the donor does not allow, a coalition should capture CCEP non-direct costs under OCA 97BBD "Match funder codes will begin with '1' for Purchasing Pool and '2' for Employee Benefit." (s. 409.178, F.S.)
97LCD	State GR Eligible – Unrestricted ONLY – based on funding availability	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	Non-Direct Services – Local Coalition Option	See definition for OCA 97BBD for allowable activities. A coalition must include these non-direct services in a coalition's plan and Florida's Office of Early Learning must approve the plan prior to incurring expenditures for this OCA. An example of an allowable cost for this OCA would be child care placement paid as matching

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PROGRAM SUPPORT SERVICES (Non Direct) – School Readiness (SR)						
						funds for local grants. Allocations to this OCA require Florida's Office of Early Learning approval.
97BDE	TANF Eligible; CCDF Eligible; State GR Eligible	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	Program Eligibility	Services related to the process of determining and re-determining the eligibility of a particular person for child care services, and enrollment processes and services, which include costs related to developing and operating a certificate program. The child care certificate is in the form of an approved application for services that identifies the children for whom child care is authorized, the provider selected by the family, the parent fee assessed to each eligible child, and the period for which the authorization is effective. A certificate is an authorization for payment for SR services issued to a parent. A coalition will make payment to the parent's chosen SR provider, based upon attendance records/invoice for services submitted to the coalition by the selected provider. <u>Reimbursement from Florida's Office of Early Learning for non-direct expenses is capped at 14% of the total grant award that an early learning coalition expends less CCEP funds, unless Florida's Office of Early Learning has granted a coalition a waiver of this requirement. This 14% limit applies to coalitions and other subrecipients (i.e. central agencies, material service organizations).</u> (45 CFR 98.16(k), CCDF Plan 3.1)

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97BDE – Additional Explanation 1. Specific Expense Examples <ol style="list-style-type: none"> a. Eligibility determination and redeterminations <ol style="list-style-type: none"> i. Client intake ii. Application completion and data entry (including history notes related to eligibility) iii. Scheduling appointments for eligibility determinations and redeterminations iv. Includes CCEP Eligibility file maintenance – operational processes ensuring file completeness v. Parent copay determination b. Enrollment processes and services <ol style="list-style-type: none"> i. Establishing and operating a certificate program ii. Waitlist management iii. Direct family contact as part of SPE/Intake/Waitlist function 						
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PROGRAM SUPPORT SERVICES (Non Direct) – School Readiness (SR)						
97LCE	State GR Eligible	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	Eligibility – Local Coalition Option	See definition for OCA 97BDE for allowable activities. A coalition must include these eligibility determination services in a coalition's plan and <u>Florida's Office of Early Learning</u> must approve the plan prior to incurring expenditures for this OCA. Allocations to this OCA require Florida's Office of Early Learning approval.
97SYS	State GR Eligible; CCDF Eligible	Program support services (non-direct) costs. CC System.	N/A	N/A	School Readiness Child Care Information Systems	Expenditures related to the establishment and maintenance of a statewide computerized childcare information system. <ol style="list-style-type: none"> 1. Expenditures for the Enhanced Field System (EFS) shall be based on the approved cost allocation plan. 2. Non-personnel expenditures for the Early Learning Information System (ELIS) – Costs shall be allocated at 82.73% SR and 17.27% to VPK for the development phase. 3. Personnel expenditures for ELIS shall be based on PARs.
97SYS – Additional Explanation 97SYS is a program support (non-direct) OCA and captures all costs related to the development, implementation, and maintenance of the computerized childcare information systems (EFS and ELIS). These costs include salaries and benefits for staff time related to these responsibilities, as well as hardware, software, and connectivity. The coalition may also allocate other coalition expenses related to IT staff, such as rent, utilities, and phones based on the coalition's allocation plan;						

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however, all allocated costs must align with the OCA definition to which the coalition charges the expense. Coalitions must charge all IT costs not directly related to development and maintenance of statewide childcare information system to 97BBA or allocate them appropriately based on current OCA definitions and the coalition's approved cost allocation plan.

1. Specific Expense Examples

- a. Existing Information System – EFS
 - i. Maintenance of existing computerized child care information system
 - ii. Maintenance of secure provider portal for interfacing
 - iii. Salaries and related cost of staff engaged in above activities, including planning, developing, designing, updating, and reporting
 - iv. Software licenses and system hardware
- b. Development of ELIS
 - i. ELIS Ambassador call
 - ii. ELIS meetings or training
 - iii. Network equipment required for ELIS
 - iv. Activities, including planning, developing, designing, updating, and reporting
- c. All implementation requirements
 - i. Salaries and related cost of staff engaged in ongoing ELIS training and system start-up
- d. ELIS Maintenance
 - i. Ongoing costs related to required system connectivity
 - ii. Salaries and related cost of staff engaged system maintenance

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PROGRAM SUPPORT SERVICES (Non Direct) – School Readiness (SR)						
89JTR	State GR Eligible – Unrestricted ONLY – based on funding availability	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	SR Safety Net – Transportation	Transportation to ensure that a child at risk of abuse or neglect can receive SR services. (s. 402.3145, F.S.) Allocations to this OCA require Florida's Office of Early Learning approval.
89J00	CCDF Eligible	Program support services (non-direct) costs subject to 14% restriction	N/A	N/A	SR Safety Net – Case Management	Case management to ensure that children at risk of abuse or neglect who are receiving SR services are maintained in child care. At a minimum, the following duties and responsibilities shall be performed: a) Participation in the case staffing meetings (b) provision of technical assistance to child care staff or parents on child development matters or other issues related to the child (c) supplementation of the training efforts of the department and other providers in the child care and child development area. (s. 402.3135, F.S.)

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<p>QUALITY SERVICES – School Readiness (SR)</p> <p>Cost Allocation Considerations</p> <p>Coalitions should charge expenditures related to general business operations (occupancy – rent, utilities, property insurance; phones, copiers, office supplies) in support of quality activities to the following OCAs: 97QI4 for CCR&R activities, 97QIN for inclusion activities, 97INT for infant and toddler activities, and 97QOO for all other allowable quality activities.</p> <p>a. Coalitions shall allocate salaries and benefits in accordance with their PARs allocation (direct charge when possible; allocate shared activities based on percentage of direct staff hours per PAR).</p> <p>b. Coalitions should direct charge or allocate in accordance with an approved cost allocation plan other costs if the allocated cost is appropriate to the OCA to which the coalition is charging the cost. See Florida's Office of Early Learning Cost Allocation Plan Guidance.</p> <p>A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u>. For example, a staff member may use a telephone to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.</p> <p>A coalition may allocate a cost between Infant/Toddler OCAs and other Quality OCAs based on specific child count data, with the exception of 97IGS.</p>						
97Q00	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Quality	<p>Early learning quality activities. A coalition generally provides these coalition services directly or on a contracted basis with community agencies or county school districts. Quality services include, but are not limited to:</p> <ol style="list-style-type: none"> 1. Quality activities identified and approved in the early learning coalition's school readiness plan, unless otherwise specified in the remaining quality OCAs. 2. Collaboration with local licensing entities that does not result in a duplication of services. 3. Program evaluation tools used to guide technical assistance. 4. <i>Let's Get Licensed</i> initiative and provider accreditation. (45 CFR 98.51, ACYF-PI-CC-99-05, and CCDF State Plan, Part 3)
97QHS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality	N/A	N/A	SR Health and Safety	<p>Early learning quality activities related to health and safety activities, including:</p> <ol style="list-style-type: none"> 1. Prevention of communicable and infectious diseases. 2. Healthy Child America and

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QUALITY SERVICES – School Readiness (SR)						
		targeted funds of no less than 4%				other health activities, including those designed to provide the social, emotional, and physical development of children that do not result in a duplication of services. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.1.2)
97QCS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Child Screening – Developmental and Health	Early learning quality activities related to providing or contracting for: 1. Developmental and health screening for children ages 3 and older, including hearing, vision, speech (includes ASQ). 2. Screening reporting activities. 3. Training and technical assistance related to these activities. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.1.5)
97QST	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Early Learning Standards	Early learning quality activities related to providing or contracting for early learning standards training and training materials for children ages 3 years and older for providers. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.3)
97QCR	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Early Learning Curriculum	Early learning quality activities related to providing or contracting for curriculum and curriculum materials for children ages 3 and older in support of early language, literacy, pre-reading, and early math concepts development, including training and technical assistance related to these activities. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.4.1 and 3.4.4)

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QUALITY SERVICES – School Readiness (SR)						
97QAS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Early Learning Assessment	Early learning quality activities related to providing or contracting for the provision of early learning assessments for children 3 and older, including: <ol style="list-style-type: none"> 1. Pre/post assessment of child participation in the SR program. 2. Assessments of providers' early learning environments. 3. Costs associated with the purchase of materials for conducting assessments. 4. Reporting assessment results. 5. Related training and technical assistance. (<i>ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.2.6</i>)
97QTA	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Targeted Assistance to Providers	Early learning quality activities related to providing or contracting for the provision of targeted assistance to providers, including: <ol style="list-style-type: none"> 1. Financial support intended to reward, improve, or sustain quality, including grants, reimbursements, or purchases made to benefit a program, or improving salaries and other compensation for child care providers. 2. One-time grants awards or bonuses (any kind of financial support that a program can receive only once.) (<i>ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.3.2</i>)
97QPD	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Professional Development	Early learning quality activities for childcare provider professional development, which the federal government encourages. Eligible expenses include those related to coordination and provision of provider staff professional

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QUALITY SERVICES – School Readiness (SR)						
						development opportunities, including: 1. TEACH and other grants or scholarships. 2. Tuition and fees to achieve the Florida Director Credential, Florida Child Care Professional Credential, or Child Development Associate (CDA) credential, or to complete a degree (bachelor's master's or Ph.D.) in early childhood development. 3. Activities related to the implementation/coordination of other professional development opportunities, including a state credential (for example, a director's credential). (<i>ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.4.4</i>)
97QPT	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Parental Training and Involvement	Early learning quality activities related to providing or contracting for the provision of training and support for parental involvement in the early education of their children, including family support and family literacy activities. (<i>Section 411.01(4)(n), FS</i>)
97QVP	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	Quality Improvement – VPK	Federal CCDF quality funds to improve the quality of pre-K, including: 1. Provider assistance with meeting pre-K standards. 2. Time and materials for VPK training. A coalition may not use quality funds to subsidize Florida's public school system. The federal government discourages the use of CCDF funds to train public school teachers in basic education services. (Sections 411.01(4)(d)8, and 1002.67; <i>ACYF-PI-CC-99-05;and CCDF State Plan, Part 3</i>)

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QUALITY SERVICES – School Readiness (SR)						
97QI4	CCDF Eligible	Programmatic Code – direct and program support services (non-direct) costs	N/A	N/A	Child Care Resource and Referral (CCR&R)	CCR&R services that are dedicated to increasing parental choice by helping all families find answers to their questions about how to identify quality early learning programs and how to locate a provider that meets each family's needs when choosing early learning programs. Services also include providing child care referrals customized to meeting the needs of each family, as well as offering referrals and information about other services available in local communities. Activities to improve the quality and availability of inclusive child care, including resource and referral for early special needs intervention, special needs referrals, warm line, and other activities that facilitate inclusion. (s. 411.0101, F.S., and CCDF State Plan, Part 3.3.5)
97QIN	CCDF Eligible	Programmatic Code – inclusion services costs	N/A	N/A	Quality Improvement – Inclusion Services	Quality improvement inclusion services may include coalition or contractor staff time, materials, and resources that pertain to assisting any early learning or school-age program (not limited to SR or birth to 5) that has a child with identified or suspected disabilities or special health care needs. Services provided include, but are not limited to, making accommodations for specific disabilities; quality enhancement; screening and assessment; training; and collaborative meetings with staff, parents, and partner agencies; and local training. (s. 402.3018, F.S., and CCDF State Plan, Part 3.3.2 and 3.4.4.)

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QUALITY SERVICES – School Readiness (SR)						
97INT	CCDF Eligible	Program support services (non-direct) costs with separate minimum requirement of 85% of Quality Initiative (see Notice of Award)	N/A	N/A	Quality Improvement – Infant and Toddler	Infant and toddler services provided to and for a child age birth to 36 months. Coalition services provided through contracted agencies or as direct services to providers in their respective areas. Training and other initiatives may focus on the selection of age-appropriate materials, creation of developmentally-appropriate environments, and utilization of an infant/toddler mental health consultant. Other infant and toddler quality initiatives identified and approved in the early learning coalition's school readiness plan. (CCDF State Plan, Part 3.3.2)
97ICS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Child Screening – Developmental and Health – Infant and Toddler	Early learning quality activities related to providing or contracting for the provision of developmental and health screening, including hearing, vision, speech, and ASQ assessment for children ages birth to 36 months. Assessment reporting activities are also included. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.1.5)
97ICR	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Early Learning Curriculum – Infant and Toddler	Early learning quality activities (not including restricted revenues) related to providing or contracting for the provision of curriculum and curriculum materials for children ages birth to 36 months in support of early language, literacy, pre-reading, and early math concepts development. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.4.1 and 3.4.4)
97IAS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum	N/A	N/A	SR Early Learning Assessment – Infant and Toddler	Early learning quality activities related to providing or contracting for the provision of early learning assessments, including pre/post assessment of child participation in

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QUALITY SERVICES – School Readiness (SR)						
		quality targeted funds of no less than 4%				the SR program, assessments of providers' early learning environments, costs associated with the purchase of materials for conducting assessments, and reporting assessment results for children ages birth to 36 months. (ACYF-PI-CC-99-05 and CCDF State Plan, Part 3.2.6)
97GSD	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Gold Seal Quality Care	Rate differential to a childcare provider who meets national accreditation standards that the Florida Department of Children and Family (DCF), Child Care Licensing Program, accepts. The rate differential shall not exceed 20% of the reimbursement rate and Gold Seal rate, and the approved reimbursement rate <u>may not</u> exceed the private pay rate. (s. 402.281 F.S., and General Appropriations Act)
97IGS	CCDF Eligible	Programmatic Code – direct or program support service (non-direct) costs subject to minimum quality targeted funds of no less than 4%	N/A	N/A	SR Gold Seal Quality Care – Infant and Toddler	Limited to rate differential to a childcare provider for children birth to 36 months who meets national accreditation standards that the Florida Department of Children and Family Services (DCF), Child Care Licensing program, accepts. The rate differential shall not exceed 20% of the reimbursement rate and Gold Seal rate, and the approved reimbursement rate <u>may not</u> exceed the private pay rate. Currently the 5045 does not include this breakout, a transfer from 97GSD. Each ELC using this OCA shall generate and maintain supplemental reports to support this expenditure. (s. 402.281 F.S., and General Appropriations Act)

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DIRECT SERVICES – School Readiness (SR)						
97R00	CCDF Eligible; State GR Eligible; No TANF or CCDF MOE; Match & Unrestricted Allowable	Programmatic Code - direct service costs	BG1	11	SR At Risk - Protective Services PRIORITY CATEGORY #2	Services provided to a child of a family under investigation or under supervision because of an allegation of abuse, neglect, or exploitation. Eligibility is not dependent on family income or work requirements; a documented referral must be provided by DCF or its contracted provider. Protective investigation (PI) referrals should not exceed 60 days. A PI referral may be renewed/validated in 60 day increments on a case by case basis not to exceed 6 months. This category includes a child who is still in the home of the alleged abuser and a child of a family taking part in foster care and diversion programs. The submitted referral form should indicate that the purpose of care is for protection, employment, training, or therapeutic plan. If the referral indicates the purpose for care is employment, a coalition must verify the employment with the parent or DCF case manager or employment verification documentation (1 to 6 pay stubs can be used to verify employment income). If the parent refuses to provide income documentation, services are still to be provided. A therapeutic plan is a letter from a psychologist, psychiatrist, or medical professional indicating the child needs child care for the social/emotional development of the child. The medical professional must sign and date the therapeutic plan. A coalition may temporarily reduce or waive parent fees on a <u>case by case</u> basis. 45CFR Part 89.20, (CCDF 3.5.3) (s. 411.01(6),

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DIRECT SERVICES – School Readiness (SR)						
						<i>F.S.; Rule 6M-4.201, F.A.C.; and Rule 6M-4.400, F.A.C.).</i>
97R00	CCDF Eligible; State GR Eligible; No TANF or CCDF MOE; Match & Unrestricted Allowable	Programmatic Code - direct service costs	BG1	11D	SR At Risk – Diversion Protective Services PRIORITY CATEGORY #2	Diversion services provided to children needing access to child care who are currently being served by the Department of Children and Families (DCF) and its contracted Community-Based Care (CBC) programs within the Office of Welfare. Eligibility is not dependent on family income or work requirements; a documented referral must be provided by DCF or its contractor. The submitted referral form should indicate that the primary purpose of care is protection and status as diversion. Request for child care is in 60 day increments but not to exceed six (6) months in total. A coalition may temporarily reduce or waive parent fees on a case by case basis (CCDF 3.5.3) (s. 411.01(6 (b))), F.S. and Rules 6M-4.201 and 4.400, F.A.C.).
97R00	CCDF Eligible; State GR Eligible; No TANF or CCDF MOE; Match & Unrestricted Allowable	Programmatic Code - direct service costs	BG1	13	SR At Risk - Out of Home - Foster Care PRIORITY CATEGORY #2	Services provided to a child who is in foster care and eligibility is not dependent on family income or work requirements; a documented referral must be provided by DCF or its contracted provider. The submitted referral form should indicate that the purpose of care is for protection, employment, training, or therapeutic plan. If the referral indicates the purpose for care is employment, the coalition must verify employment with one current pay stub or employment verification documentation. If the appointed guardian cannot provide income documentation, services are still to be provided. A therapeutic plan is a letter from a psychologist, psychiatrist, or

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DIRECT SERVICES – School Readiness (SR)						
						medical professional indicating a child needs child care for the social/emotional development of the child. The medical professional must sign and date the therapeutic plan. A coalition may temporarily reduce or waive parent fees on a <u>case by case</u> basis. 45 CFR Part 98.20, (CCDF 3.5.3) (s. 411.01(6), F.S.; Rule 6M-4.201, F.A.C.; and Rule 6M-4.400, F.A.C.).
97R00	CCDF Eligible; State GR Eligible; No TANF or CCDF MOE; Match & Unrestricted Allowable	Programmatic Code - direct service costs	BG1	14R	SR At Risk - Out of Home - Relative /Non-Relative Care PRIORITY CATEGORY #2	Services provided to a child who is in court-ordered relative/non relative care and eligibility is not dependent on family income or work requirements; a documented referral must be provided by DCF or its contracted provider. The submitted referral form should indicate that the purpose of care is for protection, employment, training, or therapeutic plan. If the referral indicates the purpose for care is employment, the coalition must verify employment with one current pay stub or employment verification documentation. If the appointed guardian cannot provide income documentation, services are still to be provided. A therapeutic plan is a letter from a psychologist, psychiatrist, or medical professional indicating a child needs child care for the social/emotional development of the child. The medical professional must sign and date the therapeutic plan. A coalition may temporarily reduce or waive parent fees on a <u>case by case</u> basis. 45 CFR Part 98.20, (CCDF 3.5.3) (s. 411.01(6), F.S. and Rule 6M-4.201, F.A.C.).

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DIRECT SERVICES – School Readiness (SR)						
97RPS	CCDF Eligible	Programmatic Code - direct service costs	BG1RC	RC2	SR Respite Care Protective Services	Services provided to alleviate a crisis (acute situation that places a child at risk because of parental emergency need for respite, lack of resources, special needs of the child, or extenuating circumstances beyond the family's control that require short term assistance to increase family stability and decrease risk potential) or to provide child care services in a hospital-based, mildly ill child care program as described in the CCDF State Plan. The family must be in an open protective services case to receive respite services. Respite child care alleviates a crisis in the family and avoids out of home placement, while assuring the safety of the child is maintained. Respite care is limited to no more than 30 days per child in any fiscal year and may be provided for up to 24 hours per day. On a case by case basis, this may also include services provided to a family affected by a natural disaster to ensure a child's safety and protection. Such services would include child care (<i>Rule 6M-4.201, F.A.C.; Rule 6M-4.202, F.A.C.; and s. 411.01(6), F.S.</i>).
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible; excluding TANF & CCDF MOE	Programmatic Code - direct service costs	BG3	21	SR Welfare Transition (Temporary cash assistance (TCA)) (WT)(Formerly WAGES) Not Working PRIORITY CATEGORY #1	Services provided to a TANF recipient who receives temporary cash assistance (TCA), is not working, and is involved in job preparation activities. A referral authorizes child care for periods of job search, education, and training plus reasonable travel time. In two parent families, both parents must meet the participation criteria (<i>Rule 6M-4.202, F.A.C. and s. 411.01(6)(a) 2, F.S.</i>).

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DIRECT SERVICES – School Readiness (SR)						
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible; excluding TANF & CCDF MOE	Programmatic Code - direct service costs	BG3	28A	SR (TANF Child Only)	Services provided to a child placed with a relative permanently or on a short-term basis, who is receiving temporary cash assistance as a TANF “child only” case. Documentation from the DCF showing the TANF amount with the recipient’s name. Child care services are provided for placements meeting the definition of working families. Eligibility is dependent on the child’s income only. (Rule 6M-4.100(22), F.A.C.; Rule 6M-4.202 F.A.C.; and s. 411.01(6), F.S.).
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible; excluding TANF & CCDF MOE	Programmatic Code - direct service costs	BG3	28B	SR WT (Formerly WAGES) Refugee Not Working PRIORITY CATEGORY #1	Services provided to an eligible refugee, asylee, Cuban/Haitian entrant and parolee, Amerasian, Iraqi and Afghan special immigrant, USDHHS-certified victim of a severe form of human trafficking, or a resident alien who was admitted to the U.S. under one of the above categories, who is a non-working TANF recipient receiving TCA, with a documented referral for child care by a refugee program funded employment services (education and training) provider (Rule 6M-4.202, F.A.C.; section 208 of the Immigration and Nationality Act (INA); Amerasian Homecoming Act, Section 584 of the Foreign Operations, Export Financing and Related Programs Appropriations Act of 1988 (P.L. 100-202), as amended; P.L. 106-386, Victims of Trafficking and Violence Protection Act of 2000; and section 101(1)(27) of the Immigration and Nationality Act (INA)).

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DIRECT SERVICES – School Readiness (SR)						
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible; excluding TANF & CCDF MOE	Programmatic Code - direct service costs	BG3R	RCG	SR TANF At-Risk Relative Caregiver Program PRIORITY CATEGORY # 2	Child care for a child who has been adjudicated dependent and has had an approved home study and has been either placed by the court with the relative under protective supervision or the court has given the relative temporary custody. The child must be a recipient of the Relative Caregiver Program payment. Written documentation from DCF or contractor is acceptable to establish continued eligibility in lieu of the standard referral. If the referral indicates that the purpose for care is employment (of the relative caregiver), the coalition must verify employment with one current pay stub or employment verification documentation. (<i>Rule 6M-4.207, F.A.C. and s. 411.01(6), F.S.</i>).
97GNW	TANF Eligible; CCDF Eligible; State GR Eligible; excluding TANF & CCDF MOE	Programmatic Code - direct service costs	BG3T	21T	SR WT (Formerly WAGES) Diversion Program	Referrals from the local workforce boards for temporary child care for a parent who has applied for cash assistance and temporary child care services to seek employment and has opted to receive diversion payment in lieu of ongoing cash assistance. Child care for up-front diversion should be provided for up to 30 days from the date the up-front diversion process officially started (<i>Rule 6M-4.202, F.A.C., s. 411.01(6), F.S., (s. 414.017, F.S., and Rule 65A-4.212, F.A.C.)</i>).
97GTA	TANF Only	Programmatic Code - direct service costs	BG3AP	APP	SR TANF Applicants	Referrals from the local workforce boards for temporary child care for a parent who has applied for TCA and temporary child care services to seek employment. Child care should be provided for 30 days from the date the referral is authorized – care should not extend beyond the authorized period provided on the referral

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DIRECT SERVICES – School Readiness (SR)						
						(s.414.095, F.S.).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code- direct service costs	BG3W	21W	SR WT (Formerly WAGES) Working PRIORITY CATEGORY #1	Services provided to a TCA recipient, based on a documented referral, which is employed, or employed and involved in job preparation activities. Child care shall be available during the hours of employment and/or work activities plus reasonable travel time. In two parent families, both parents must meet the participation criteria (<i>Rule 6M-4.202, F.A.C. and s. 411.01(6), F.S.</i>).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG3W	28BW	SR WT (formerly WAGES) Refugee Working PRIORITY CATEGORY #1	Services provided to an eligible refugee, asylee, Cuban/Haitian entrant and parolee, Amerasian, Iraqi and Afghan special immigrant, USDHHS-certified victim of a severe form of human trafficking, or a resident alien who was admitted to the U.S. under one of the above categories, based on a documented referral, who is a working TANF recipient receiving TCA and has been referred for child care by a refugee program funded employment services provider (<i>Rule 6M-4.202, F.A.C. and s. 208 of the Immigration and Nationality Act (INA)</i>).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG5	23B	SR TCC Working	Services provided to a family with earned income who has lost their eligibility for TCA because of excess earned income, new or increased child support, loss of time limits (with earned income), or who “opts not to receive” TCA. Continued eligibility is for up to a total of 24 consecutive months from the first month of Temporary Child Care (TCC) eligibility as determined by Workforce Development, regardless of when temporary cash assistance is canceled. A documented referral

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DIRECT SERVICES – School Readiness (SR)						
						establishes the time frames for authorized child care. Total family income may not exceed 200% of FPL (Rule 6M-4.202, F.A.C.).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG5	23C	SR TCC/Working Combined with Education (TEd)	Services provided to a family with earned income who has lost their eligibility for TCA because of excess earned income, new or increased child support, loss of time limits (with earned income), or who “opts not to receive” TCA, and who is obtaining education or training to improve job skills in order to <u>maintain or improve</u> employment. Must meet full TCC requirements and need additional child care to cover educational needs. Continued eligibility is for up to a total of 24 consecutive months from the first month of Temporary Child Care (TCC) eligibility as determined by Workforce Development, regardless of when temporary cash assistance is canceled. A documented referral establishes the time frames for authorized child care. Income may not exceed 200% of FPL (s. 411.01(6), F.S., and Rule 6M-4.202, F.A.C.).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG5	23D	SR TCC Working through Diversion	Services provided to a family who meets up-front diversion criteria. Continued eligibility for up to a total of 24 consecutive months from the first month of TCC eligibility as determined by a documented referral from Workforce Development. A documented referral establishes the time frames for authorized child care. Income may not exceed 200% of FPL. The coalition should use this OCA to provide services to an individual who was determined eligible for but opted not to receive temporary cash

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DIRECT SERVICES – School Readiness (SR)						
						assistance (s. 414.017, F.S., and Rule 65A-4.212, F.A.C.).
97G00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BGSNT	SNT	SR Special Needs Teen	Services provided to children ages 13 through 18 who are physically or mentally incapable of self-care, or is under court supervision, and resides with a family whose income does not exceed 200% of the federal poverty level (FPL) and whose parent(s) are working or attending job training or education program. (Normally this means the child has an IEP-Individual Education Plan with school system or DOE matrix) (45 CFR 98.20 and Rule 6M-4.200, F.A.C.).
97RSP	TANF Eligible	Programmatic Code - direct service costs	WRC	RC1	SR TANF Respite	Care provided to alleviate a crisis (acute situation which places children at risk due to parental emergency need for respite, lack of resources, special needs of the child, or extenuating circumstances beyond the family's control that require short term assistance to increase family stability and decrease risk potential) or to provide child care services in a hospital-based, mildly ill child care program. <u>The family must be a TANF recipient</u> to receive respite services. Respite child care is allowed to alleviate a crisis in the family and avoid out of home placement, while assuring the safety of the child is maintained. Respite care is limited to no more than 30 days per child in any fiscal year. The care may be provided for up to 24 hours per day. Such services would include child care (Rule 6M-4.201, F.A.C.; Rule 6M-4.202, F.A.C.; TANF State Plan and s. 411.01(6), F.S.).

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DIRECT SERVICES – School Readiness (SR)						
97P00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG7	25	SR Migrant Farm Work	Services provided to a family in which the parents with whom a child resides are migrant farm workers as defined in Rule 6M-4.100(16), F.A.C., and are employed for at least 20 hours per week. If a coalition receives a variance from the definition of “working family” under rule 6M-4.100(22), F.A.C, the participant’s eligibility shall be determined in accordance with the terms of the variance. The income shall not exceed 150% of the Federal Poverty Level (FPL) to enter the program and shall not exceed 200% to continue to receive financial assistance (Rule 6M-4.206; Rule 6M-4.203, F.A.C.; and s. 411.01(6), F.S.). See 97CFO for referral based migrant clients.
97P00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG8	26	SR Teen Parent	Services provided to a child of teenage (under 18 years of age) parent(s) who are employed a minimum of 20 hours per week or who are enrolled in a high school diploma or GED program who are not involved in a Department of Education Drop Out Prevention program or a Workforce Development teen parent program. The teen parent may also be attending other job training. The definition of a teenage parent includes a person who is pregnant, who is the legal or alleged father of an unborn child, or who is the parent of the child. Income of the teenage parent shall not exceed 200% of the FPL. (s. 411.01(6), F.S. and Rule 6M-4.202, F.A.C.).
97P00	TANF Eligible; CCDF Eligible; State GR	Programmatic Code - direct service costs	BG8	27	SR Income Eligible ≤ 150%	Services provided to a family in which the parents with whom the child resides are each employed or engaged in eligible education activities (unless exempt from

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DIRECT SERVICES – School Readiness (SR)						
	Eligible					work requirements due to age or disability as documented by a licensed physician) a minimum of 20 hours per week. If a coalition receives a variance from the definition of “working family” under Rule 6M-4.100(22), F.A.C., the participant’s eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150% of the Federal Poverty Level (FPL) to enter the program and shall not exceed 200% to continue to receive financial assistance; however, a client with a family income that exceeds 150% of the FPL should be transferred to the appropriate billing group/eligibility code. In two-parent families, each parent must individually meet the employment/eligible education activity criteria (unless exempt from work requirements due to age or disability as documented by a licensed physician). This category includes cases when the child has been placed with relatives/non-relatives by the parent(s) or legal guardian, permanently or on a short-term basis, and is not receiving temporary cash assistance, and income eligibility is based on the child’s income and the guardian’s income (non-TANF “Child Only” cases) (s. 411.01(6), F.S., and Rule 6M-4.203, F.A.C.).

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DIRECT SERVICES – School Readiness (SR)						
97P00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG8	29	SR SSI, SSA, Disability	<p>Services provided to a family in which:</p> <ul style="list-style-type: none"> • A parent(s)/guardian(s) receives SSI, SSA disability benefits (not survivor's benefits), or 100% VA disability (not partial disability), the family is income eligible, and the parent(s)/guardian(s) in the home has/have an established purpose(s) for care. NOTE: If a parent in the home is in receipt of SSA disability benefits, then all dependents in the home should also be in receipt of benefits under the disabled parent's claim number and should be explored for such benefits. All of the preceding listed income is countable income in the total family income; or • A child is in receipt of SSI (child's SSI income is not included in the family's total gross income calculation), the family is income eligible, and the parent(s)/guardian(s) in the home has/have an established purpose(s) for care. NOTE: In certain instances, it may be more beneficial to a family in which a child receives this income to be considered a household of one and to exclude this income. However, if doing so would create an adverse impact on other children in the household, then the child receiving SSI can remain as part of the full household and this income type still is excluded. <p>If both parents are in the home, only one shall be required to be an SSI/SSA disability benefits/100% VA disability recipient; however, both parents must meet the purpose for care requirement. The purpose of the child care shall be to enable</p>

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DIRECT SERVICES – School Readiness (SR)						
						employment of the parent/relative, and/or to assist the parent in caring for the child because of the parent's/relative's disability as documented by a physician's statement. If the disability claimed is permanent, only one disability eligibility is required. Note: A child in receipt of SSA under a non-residential disabled parent whose family is income eligible and whose custodial parent(s)/guardian(s) in the home has/have an established purpose(s) for care is better served under either BG8-27 or BG8-31. If, however, the same child is placed on a referral, then the child is to be served under the appropriate referral billing group. (Rule 6M-4.100(22) (a-d), F.A.C. and CCDF 3.3.2.)
97P00	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG8	30	SR Native American	Services provided to a child whose parents are members of federally recognized Native American tribes and who need child care in order to obtain or maintain employment or eligible education activities a minimum of 20 hours per week. If a coalition receives a variance from the definition of "working family" under rule 6M-4.100(22), F.A.C, the participant's eligibility shall be determined in accordance with the terms of the variance. Income shall not exceed 150% to enter the program and shall not exceed 200% of FPL to continue to receive financial assistance. (45 CFR Part 98.20).
97P00	TANF Eligible; CCDF Eligible; State GR	Programmatic Code - direct service costs	BG8	31	SR Income Eligible 151% - 200%	Services provided to a family in which the parent/guardian with whom the child resides are each employed or engaged in eligible education activities (unless exempt

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DIRECT SERVICES – School Readiness (SR)						
	Eligible					from work requirements due to age or disability as documented by a licensed physician) a minimum of 20 hours per week. If a coalition receives a variance from the definition of “working family” under rule 6M-4.100(22), F.A.C, the participant’s eligibility shall be determined in accordance with the terms of the variance. The family income must be between 151% and shall not exceed 200% of the FPL for this eligibility category. Clients should only be placed in this category upon redetermination from a prior eligibility category or from the TCA or TCC categories. In two-parent families, each parent must individually meet the employment/eligible education activity criteria (unless exempt from work requirements due to age or disability as documented by a licensed physician). This category includes cases when the parent(s) or legal guardian has placed the child with relatives/non-relatives, permanently or on a short-term basis, and is not receiving temporary cash assistance. Income eligibility would include the total family earned and unearned income (s. 411.201(6), F.S., and Rule 6M-4.203, F.A.C.).
97POO	TANF Eligible; CCDF Eligible; State GR Eligible	Programmatic Code - direct service costs	BG8	33	SR Adoption Subsidy	Services provided to a child receiving adoption subsidy payments from the Federal Title IV- E program under the Social Security Act, or a state program. Adoption assistance subsidy provides financial assistance to families based on the child's special needs at the time of the adoptive placement. These benefits are paid to the child and may

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DIRECT SERVICES – School Readiness (SR)						
						include a monthly adoption assistance payment and/or Medicaid Card. This income must be verified before it can be excluded. For cases that contain these incomes, the child receiving these income types can be considered a Head of Household of one and have these income sources excluded. However, if doing so creates an adverse impact on other children in the household, then the children can remain as part of the full household under an applicable billing group and still have these incomes sources excluded. (CCDF State Plan Section 2.3.5.). Use this Billing Group only when the child (ren) is considered Head of Household. If more than one child in the household receives the adoption subsidy, the household size is determined by the number of children in the household receiving the subsidy. Although the child may be Head of Household, the parent/guardian with whom the child resides must be employed or engaged in eligible education activities (unless exempt from work requirements due to age or disability as documented by a licensed physician) a minimum of 20 hours per week. Each parent/guardian must have a Purpose for Care. Income must be less than 150% of the federal poverty level for initial eligibility.

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DIRECT SERVICES – School Readiness (SR)						
97PP0	CCDF Eligible	CCEP Funds Code - direct service costs	CCPP	P1	SR Child Care Executive Partnership (CCEP)	Services provided to a child of a working family whose income shall not exceed 200% of the federal poverty level . Local businesses, local government, and other funders provide dollar for dollar match with CCEP funding to provide child care services. Match funder codes will begin with '1' for Purchasing Pool and '2' for Employee Benefit. Regular parent fees apply (<i>s. 411.0102, F.S.; Rule 6M-4.208, F.A.C.; and Rule 6M-4.100(22), F.A.C.</i>).
97HCF	CCDF Eligible	Programmatic Code - direct service costs	BGD	DIN	Natural Disaster - New Enrollment	Services provided to a disaster impacted family, for a new enrollment. This OCA includes a family whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials or place of primary or secondary education is temporarily inoperable or destroyed. A coalition in a natural disaster area may choose to waive fee, income eligibility, and work requirements on a <u>case by case</u> basis for a family who is in need of services to ensure a child's safety and protection (<i>CCDF State Plan and Rule 6M-4.400(1) (b) 2.f., F.A.C.</i>).
97HKR	CCDF Eligible	Programmatic Code - direct service costs	DHKOS	OOS	Natural Disaster - New Enrollment – Other State	Services provided to a disaster impacted family, new enrollment. This OCA includes a family whose workplace is temporarily inoperable or destroyed, home is severely damaged or has been condemned by local or federal officials or place of primary or secondary education is temporarily inoperable or destroyed. A coalition in a natural disaster area may choose to waive fee, income eligibility, and work requirements

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DIRECT SERVICES – School Readiness (SR)						
						on a case by case basis for a family who is in need of services to ensure a child's safety and protection (CCDF State Plan and Rule 6M-4.400(1) (b) 2.f., F.A.C.).
97C00	CCDF Eligible; State GR Eligible; No TANF & CCDF MOE	Programmatic Code - direct service costs	BG80P	OPW	SR Two Parents/One Parent Not Working/ Child at Risk of School Failure	Services provided to a two parent/guardian family with whom the child resides where only one parent is employed or engaged in eligible education activities a minimum of 20 hours per week and where the child has been determined to be at risk of school failure. If a coalition receives a variance from the definition of “working family” under rule 6M-4.100(22), F.A.C, the participant’s eligibility shall be determined in accordance with the terms of the variance. (See OCA attachment 3, eligibility determination factors for a child at risk of school failure for additional information). The family income shall not exceed 150% of the FPL to enter the program and shall not exceed 200% to continue to receive financial assistance (Rule 6M-4.203, F.A.C. and s. 411.01 (5) (d) 4.j. (6), F.S.).
97LC0	State GR Eligible; Unrestricted ONLY – based on availability of funding	Programmatic Code - direct service costs	BG8LC	LC	SR 411 – Local Coalition Option	Eligibility requirements must comply with s. 411.01, F.S. A coalition must describe this eligibility initiative in the coalition's plan and the Office must approve prior to the coalition incurring any expenditures (Rule 6M-4.203, F.A.C. and s. 411.01(6), F.S.). Allocations to this OCA require Office approval.

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DIRECT SERVICES – School Readiness (SR)						
97LC0	State GR Eligible; Unrestricted ONLY – based on availability of funding	Programmatic Code - direct service costs	BG8NW	NW	SR Single Parent Not Working/ Child at Risk of School Failure	Services provided to a one parent family with whom the child resides where the parent is not employed or engaged in education activities a minimum of 20 hours per week and where the child is determined to be at risk of school failure. (See OCA attachment 2, eligibility determination factors for a child at risk of school failure for additional information). The family income must not be higher than 150% of the FPL to enter the program and shall not exceed 200% to continue to receive financial assistance (Rule 6M-4.203, F.A.C. and s. 411.01(6), F.S.). Allocations to this OCA require Office approval.
97LC0	State GR Eligible; Unrestricted ONLY – based on availability of funding	Programmatic Code - direct service costs	BG8HS	HS	SR Working Poor/HS Criteria – Local Coalition Option	The Head Start Program focuses on low income children and provides an educational program that emphasizes nutrition, health, and social sciences and encourages strong parent involvement. Services in this category must be in an approved coalition plan (Rule 6M-4.203, F.A.C. and s. 411.01(6), F.S.). Allocations to this OCA require Office approval.
97CF0	State GR Eligible; Unrestricted ONLY – based on funding availability	Programmatic Code - direct service costs	CF	MI	SR Migrant Not Income Eligible	Services provided to a family that includes migrant workers or fishers. Eligibility is not dependent on family income or work requirements. The family must have a documented referral from the local education office certifying that the parent(s) meets the federal definition of a migrant agricultural worker or a migrant fisher (s. 411.01(6), F.S.; Rule 6M-4.203; and Rule 6M-4.206, F.A.C.). Allocations to this OCA require Office approval.

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DIRECT SERVICES – School Readiness (SR)						
97CF0	State GR Eligible Unrestricted ONLY – based on funding availability	Programmatic Code - direct service costs	CF	SN	SR Special Needs Not Income Eligible	Services provided to a three and four-year-old child who may not be economically disadvantaged but has been served in a specific part-time or combination of part-time exceptional education program. This category requires a documented referral from the school district (<i>s. 411.01(6), F.S.; s. 1003.57, F.S.; Rule 6A-6.0331, F.A.C.; Rule 6A-6.03411, F.A.C.; and Rule 6M-4.204, F.A.C.</i>). Allocations to this OCA require Office approval.

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
97ARA	CCDF Discretionary	CCDF funds code - direct service costs	ARRA	ARRA	SR Income Eligible ARRA	Services provided to a family in which the parents with whom the child resides are each employed or engaged in eligible education activities (unless exempt from work requirements due to age or disability as documented by a licensed physician) a minimum of 20 hours per week. If a coalition receives a variance from the definition of "working family" under rule 6M-4.100(22), F.A.C, the participant's eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150% of the FPL to enter the program and shall not exceed 200% to continue to receive financial assistance. If an existing client transfers from another SR billing group, the family income may exceed 150% of the FPL but may not exceed 200%. In two-parent families, each parent must individually meet the employment/education/training criteria (unless exempt from work requirements due to age or disability as documented by a licensed physician). This includes a case when

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
						the parent(s) or legal guardian places a child with a relative, permanently or on a short term basis, and is not receiving temporary cash assistance and income eligibility is based on the child's income and the guardian's income. The use of the Eligibility Code is optional; it may be used in lieu of the ARRA Eligibility Code for those ELC's that would prefer to transfer clients from BG 27 to ARRA AR 27 to maintain the continuity for eligibility codes. (s. 411.201(6), F.S. and Rule 6M-4.203, F.A.C., Public Law 111-5, American Recovery and Reinvestment Act of 2009).
97ARA	CCDF Discretionary	CCDF funds code - direct service costs	ARRA	AR27	SR Income Eligible ARRA	Use the ARRA AR 27 when transferring clients from BG8-27. The coalition does not need to transfer clients from ARRA to AR 27 if the client has already been assigned the ARRA eligibility. Services provided to a family in which the parents with whom the child resides are each employed or engaged in eligible education activities (unless exempt from work requirements due to age or disability as documented by a licensed physician) a minimum of

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
						20 hours per week. If a coalition receives a variance from the definition of "working family" under rule 6M-4.100(22), F.A.C, the participant's eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150% of the FPL to enter the program and shall not exceed 200% to continue to receive financial assistance. In two-parent families, each parent must individually meet the employment/education/training criteria (unless exempt from work requirements due to age or disability as documented by a licensed physician). This includes a case when the parent(s) or legal guardian places a child with a relative, permanently or on a short term basis, and is not receiving temporary cash assistance and income eligibility is based on the child's income and the guardian's income. (s. 411.201(6), F.S. and Rule 6M-4.203, F.A.C., Public Law 111-5, American Recovery and Reinvestment Act of 2009).

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
97ARA	CCDF Discretionary	CCDF funds code - direct service costs	ARRA	AR31	SR Income Eligible ARRA	Use ARRA AR 31 when transferring clients from BG8-31. The coalition does not need to transfer clients from ARRA to AR31 if the client has already been assigned the ARRA eligibility. Services provided to a family in which the parents with whom the child resides are each employed or engaged in eligible education activities (unless exempt from work requirements due to age or disability as documented by a licensed physician) a minimum of 20 hours per week. If a coalition receives a variance from the definition of "working family" under rule 6M-4.100(22), F.A.C, the participant's eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150% of the FPL to enter the program and shall not exceed 200% to continue to receive financial assistance. A client with a family income that exceeds 150% of the FPL should be transferred to the appropriate billing group/eligibility code. In two-parent families, each parent must individually meet the employment/education/

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
						training criteria (unless exempt from work requirements due to age or disability as documented by a licensed physician). This includes a case when the parent(s) or legal guardian places a child with a relative, permanently or on a short term basis, and is not receiving temporary cash assistance and income eligibility is based on the child's income and the guardian's income. <u>The use of this Eligibility Code is optional, it may be used in lieu of the ARRA Eligibility Code for those ELC's that would prefer to transfer clients from BG8 31 to ARRA AR31, to maintain continuity for eligibility codes.</u> (s. 411.201(6), F.S. and Rule 6M-4.203, F.A.C., Public Law 111-5, American Recovery and Reinvestment Act of 2009).
97ARA	CCDF Discretionary	CCDF funds code - direct service costs	ARRA	UNEM	SR Unemployment ARRA	Services provided to a family currently receiving Florida unemployment compensation (UC) benefits or for a family applying to receive UC benefits. Families currently receiving UC benefits must demonstrate evidence of UC benefit receipt and that family income is at or below 150 percent of the FPL. If an existing client

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AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) -School Readiness (SR) ARRA OCAs are provided for reporting of necessary adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.						
						transfers from another SR billing group, the family income may exceed 150% of the FPL but may not exceed 200%. A family maintains in this category for a maximum of six months as long as the family continues to receive UC benefits, complies with the requirements of the UC program, and family income remains below 200% FPL. A UC applicant's family shall be determined eligible for an initial period of 30 days under this eligibility category if the family demonstrates evidence of UC benefit application and that family income is at or below 150% of the FPL. A UC applicant's family will maintain SR eligibility subject to demonstrating evidence of a pending appeal or evidence of UC benefit receipt. If a child is eligible to receive SR services under any other eligibility category, the coalition shall offer the child services under the alternative eligibility category (<i>Rule 6M-ER09-2 F.A.C.</i>).

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OTHER – School Readiness (SR)						
UNALL	Budgetary Purposes Only	Unassigned	N/A	N/A	Unallocated	Budget authority that the Office has allocated for services at the coalition (s. 411.01(5), F.S. and Rule 6M-4.210-503, F.A.C.).
97ADV	TANF Eligible; CCDF Eligible; State GR Unrestricted ONLY	Unassigned	N/A	N/A	SR Advance	Payments that the Office makes in advance to a coalition to ensure adequate funding levels and allow for cash flow management at the local level. Advances should not exceed the actual and immediate cash needs of the highest prior year monthly cash need.
97CCT	State GR Eligible; Unrestricted ONLY- based on funding availability	Programmatic Code for non direct (program support) service costs	N/A	N/A	Coalitions Coming Together	Activities related to mergers of coalitions. Allocations to this OCA require Office approval.

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<p>ADMINISTRATION –Voluntary Prekindergarten (VPK) Cost Allocation Considerations</p> <ol style="list-style-type: none"> Coalitions shall allocate salaries and benefits in accordance with their PARs allocation based on direct staff hours (direct charge when possible; allocate shared activities based on percentage of direct staff hours per PAR). Coalitions should direct charge or allocate in accordance with an approved cost allocation plan other costs if the allocated cost is appropriate to the OCA to which the coalition is charging the cost. See Florida's Office of Early Learning Cost Allocation Plan Guidance. <p>A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u>. For example, a staff member may use a telephone to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.</p>						
VPADM	VPK State Funds – SPK_XX	Administrative	N/A	N/A	VPK Administration	Administrative costs for the VPK Education Program the coalition or its contractor pay to all subrecipients. Costs in this category include, but are not limited to, program administration, costs related to determining VPK provider payments, reconciling VPK pre-payments, and other fiscal services. Florida's Office of Early Learning reimbursements to a coalition for total costs in this category –combined with total costs for VPK Enrollment (VPENR), and VPK Monitoring (VPMON) –may not exceed 4% of the total costs a coalition expends for VPK Direct Program Services (VPPRS), VPK School District Roundup (VPKSD), and VPK Hourly Rate Reconciliation (VPHRR). The legislature changed

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ADMINISTRATION –Voluntary Prekindergarten (VPK)						
						the cap for VPK Administration costs effective July 1, 2011.
VPADM – Additional Explanation Specific Expenditures Examples 1. Program Administration <ul style="list-style-type: none"> a. Salaries of and benefits of the executive director, administrative assistant, information technology, finance director, and human resources personnel engaged in administrative activities (Note: Certain employee overtime may require prior approval) b. Insurance – directors, officers, property, liability c. Human Resource Functions – payroll, employee handbook preparation and updates, employee hiring and records administration, employee time and attendance, employee training and development records, employee screening d. Meetings and staff time related to any administrative services listed within this definition e. Development, updates, amendments, and submissions of the following documents: <ul style="list-style-type: none"> i. Coalition Annual Report ii. Cost Allocation Plan iii. Prior Approval (where federal funds are involved, see OEL File 240.05) iv. Entity Policies – HR, Fiscal, Procurement, IT, Security v. Disaster Recovery Plan, COOP Plan vi. Internal Control Questionnaire and Internal Control Evaluations vii. Workflow documents viii. Annual inventory report f. Dues and Subscriptions (membership in civic or community organizations requires prior approval. See OEL File 240.05) g. Audio/visual support for VPK trainings h. Procurement and Contract Management <ul style="list-style-type: none"> i. development of procurement and contract documents and contract management, including contract monitoring (includes any monitoring except health and safety) i. Legal Services j. Reasonable and necessary bank fees k. Fraud – prevention and detection, submission of fraud referrals, and tracking of fraud restitution l. Travel costs incurred for official business in carrying out the program m. All costs related to activities identified above, including, but not limited to, postage, shipping, telephone/cell phones, maintenance and repairs, information technology other than establishment and maintenance of a statewide computerized child care system, printing, rent, pest control, utilities, office supplies, rental of copiers, computers, printers, office furniture, meeting space rental, janitorial services, and facility security n. Fiscal/Fiscal Related Activities <ul style="list-style-type: none"> i. Audit Services to meet OMB Circular A-133 Single Audit requirements ii. Filing of tax returns, including quarterly 941s and other payroll tax returns, annual 990, annual Solicitations of Contributions for the state of Florida, and other tax-exempt entity filings iii. Entering and reconciling VPK provider payments into a computerized childcare information system iv. VPK attendance sheet processing and paying providers v. Preparing and submitting reimbursement requests and supporting documentation 						

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<ul style="list-style-type: none"> vi. Benefit recovery due to error not related to fraud vii. Preparing expenditure reports on a monthly basis, including utilization reports viii. Financial management: tasks related to Florida's Office of Early Learning or coalition prior approval, purchasing, and allowability of expenditures guidance ix. Calculating and reporting of interest earned x. Bank and other account reconciliations, including general ledger reconciliations to statewide information system xi. Tracking, reporting, and reconciling restitution payments <p>2. Activities allowable under multiple OCAs:</p> <ul style="list-style-type: none"> a. Outreach activities for VPK – also allowable under OAMI VPLPI b. Training, technical assistance, and other staff development activities for coalition staff, contractors, and VPK providers – also allowable under OAMI VPLTR c. Provider grants for VPK classroom enhancement – curricula and materials for providers also allowable under OAMI VPLCM d. VPK Attendance monitoring – also allowable under VPMON and VPMNI <ul style="list-style-type: none"> a. Time spent on activities after the file was “authorized” for service including re-enrollment of parent, parent request to change providers, and matching certificates to case files – also allowable under VPENR 						
OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition <i>(Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)</i>
ADMINISTRATION –Voluntary Prekindergarten (VPK)						
VPENR	VPK State Funds – SPK_XX	Administrative	N/A	N/A	VPK Enrollment	VPK enrollment includes program planning and implementation; local curricula and materials; local training; enrolling and reenrolling children, maintaining and distributing provider profiles, and registering providers; and determining eligibility of providers (would not include the initial registration of providers prior to July 1, 2005, because this was implementation). Florida's Office of Early Learning reimbursements to a coalition will be for total costs in this category, combined with total costs for VPK Administration (VPADM) and VPK Monitoring (VPMON). All combined

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ADMINISTRATION –Voluntary Prekindergarten (VPK)						
						costs for VPK Administration may not exceed 4% of the total amount a coalition expends for VPK Program Services (VPPRS), VPK School District Roundup (VPKSD), and VPK Hourly Rate Reconciliation (VPHRR). The legislature changed the cap for VPK Administration costs effective July 1, 2011.
VPENR – Additional Explanation Specific Expenditures Examples <ol style="list-style-type: none"> 1. Determination of child eligibility <ol style="list-style-type: none"> a. Enrolling and re-enrolling children b. Entry of data into a computerized childcare information system related to enrollment, including updating history codes of families who are eligible but not enrolled c. Staff time for authorizing the child for service with documentation in place and follow-up with parents for accurate documentation the file d. Entry of provider profile data into a computerized childcare information system e. Registering providers f. Determining eligibility of providers 2. Others costs related to enrollment <ol style="list-style-type: none"> a. All costs related to activities identified above, including, but not limited to, postage, shipping, telephone/cell phones, data lines, printing, rent, pest control, utilities, office supplies, rental of copiers, IT other than establishment and maintenance of a statewide computerized childcare information system, and security. Direct charge or allocated in accordance with approved cost allocation plan 3. Activities allowable under multiple OCAs <ol style="list-style-type: none"> a. Time spent on activities after the case was “authorized” for service, including re-enrollment of parent, parent request to change providers, matching certificates to case files – also allowable under VPADM b. Costs related to VPK enrollment round-ups and interviews, including advertising, supplies, data entry, time spent on VPK forms, and the overall costs of the event – also allowable under VPLPI 4. Cost Allocation Considerations <ol style="list-style-type: none"> a. Coalitions shall allocate salaries and benefits in accordance with their PARs allocation based on direct staff hours (direct charge when possible; allocate shared activities based on percentage of direct staff hours per PAR) b. Coalitions should direct charge or allocate in accordance with an approved cost allocation plan other costs if the allocated cost is appropriate to the OCA to which the coalition is charging the cost. See Florida’s Office of Early Learning Cost Allocation Plan Guidance c. A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u>. For example, a staff member may use a telephone to provide 						

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both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment						
OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
ADMINISTRATION –Voluntary Prekindergarten (VPK)						
VPMON	VPK State Funds – SPK_XX	Administrative	N/A	N/A	VPK Monitoring	VPK monitoring includes verifying compliance of providers and other contractors, removing providers/contractors because of noncompliance, documenting and certifying student enrollment and student attendance, and reviewing/approving provider improvement plans and corrective action plans. Agency reimbursements to a coalition for total costs in this category, combined with total costs for VPK Administration (VPADM) and VPK Enrollment (VPENR), may not exceed 4% of the total amount expended by a coalition for VPK Program Services (VPPRS), VPK School District Roundup (VPKSD), and VPK Hourly Rate Reconciliation (VPHRR). The legislature changed the cap for VPK Administration costs effective July 1, 2011.

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VPMON – Additional Explanation

Specific Expenditures Examples

1. Verifying compliance of providers and removing providers because of noncompliance
 - a. VPK compliance monitoring of providers
 - b. Costs associated with removal of a provider from the program
2. Documenting and certifying student enrollment and student attendance
 - a. VPK attendance reconciliation matching the VPK attendance sheets to the payment records and verification of SAPCC (parent form), all attendance sheet sorting, matching to the parent certificates, researching discrepancies between attendance sheets and enrollment issues, or what is in the computerized childcare information system. Includes research for reconciliation for payment
 - b. Reviewing/approving provider improvement plans and corrective actions
3. Reviewing and approving provider improvement plans and corrective actions
 - a. Reviewing and approving Providers on Probation (POPs) improvement plans
 - b. Follow-up reviews on POPs corrective action plans
4. Other
 - a. All costs related to activities identified above, including, but not limited to, postage, shipping, telephone/cell phones, printing, rent, pest control, utilities, office supplies, rental of copiers, computers, and printers
5. Activities allowable under multiple OCAs
 - a. Time spent on activities after the file was “authorized” for service, including re-enrollment of parent, parent request to change providers, matching certificates to case files – also allowable under VPADM

OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
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ADMINISTRATION –Voluntary Prekindergarten (VPK)

VPSYS	VPK State Funds – SPK-XX	Administrative	N/A	N/A	VPK administrative child care information system	Expenditures related to the establishment and maintenance of a statewide computerized child care information system. Expenditures for the Enhanced Field System (EFS) shall be based on the approved cost allocation plan. Expenditures for the Early Learning Information System (ELIS) – Costs shall be allocated at 82.73% SR and 17.27% to VPK for the development phase.
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VPSYS – Additional Explanation

Specific Expenditures Examples

1. Existing Information System
 - a. Maintenance of existing computerized child care information system
 - b. Maintenance of secure provider portal for interfacing
 - c. Salaries and related cost of staff engaged in above activities, including planning, developing, designing, updating, and reporting

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2. Development of ELIS <ul style="list-style-type: none"> a. ELIS ambassador call or ELIS meetings or training b. Network equipment required for ELIS c. All implementation requirements d. Salaries and related cost of staff engaged in above activities, including planning, developing, designing, updating, and reporting 						
OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition <i>(Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)</i>
ADMINISTRATION –Voluntary Prekindergarten (VPK)						
VPADV	VPK State Funds – SPK_XX	Unassigned	N/A		VPK Advance Payment	Payments Florida's Office of Early Learning makes in advance to a coalition for administrative cost to ensure adequate funding levels and allow for cash flow management at the local level of the VPK program.

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OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
<p>OUTREACH, AWARENESS, AND MONITORING INITIATIVE –Voluntary Prekindergarten (VPK) ADMINISTRATION –Voluntary Prekindergarten (VPK)</p> <p>Cost Allocation Considerations</p> <ol style="list-style-type: none"> Coalitions shall allocate salaries and benefits in accordance with their PARs allocation based on direct staff hours (direct charge when possible; allocate shared activities based on percentage of direct staff hours per PAR) The coalition should direct charge or allocate allocated in accordance with an approved cost allocation plan other costs if the allocated cost is appropriate to the OCA to which the coalition is charging the cost. See Florida's Office of Early Learning Cost Allocation Plan Guidance <p>A cost is allocable to a particular OCA if the costs of goods or services are chargeable or assignable to such OCA in accordance with <u>relative benefits received</u>. For example, a staff member may use a telephone to provide both administrative and eligibility services for the coalition. The employee's time working in these areas of responsibility (administration and eligibility services) will determine the allocation of the cost of this equipment.</p>						
VPMNI	VPK State Funds – SPK_XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Monitoring – Improvement	VPK monitoring improvement includes verifying compliance of providers and other contractors, removing providers/contractors because of noncompliance, documenting and certifying student enrollment and student attendance, and reviewing and approving provider improvement plans and corrective action plans. The VPK OAMI grant funds this OCA. OAMI costs are not subject to the administrative limits.
VPLPI	VPK State Funds – SPK_XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Local Planning and Implementation	VPK local planning and implementation includes, but is not limited to, increased capacity needed for IT, initial registering of providers and students, and planning activities. The VPK OAMI grant funds this OCA. OAMI costs are not subject to the administrative limit. (s. 1002.55, F.S., s. 1002.61, F.S., and s. 1002.63,

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						F.S.)
OUTREACH, AWARENESS, AND MONITORING INITIATIVE –Voluntary Prekindergarten (VPK) ADMINISTRATION –Voluntary Prekindergarten (VPK)						
VPSYI	VPK State Funds – SPK-XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Outreach Child Care Information System	Expenditures related to the establishment and maintenance of a statewide computerized child care information system. Expenditures for the Enhanced Field System (EFS) shall be based on the approved cost allocation plan. Expenditures for the Early Learning Information System (ELIS) – costs shall be allocated at 82.73% SR and 17.27% to VPK for the development phase.
VPLCM	VPK State Funds – SPK_XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Local Curricula and Materials	VPK local curricula and materials include curricula and materials made available to a VPK provider. The VPK OAMI grant funds this OCA. OAMI costs are not subject to the administrative limit. (s. 1002.71(7), F.S.)
VPLTR	VPK State Funds – SPK_XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Local Training	VPK local training includes training for coalition staff, contractors, and VPK providers. The VPK OAMI grant funds this OCA. OAMI costs are not subject to the administrative limit. (s. 1002.71(7), F.S.)

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OUTREACH, AWARENESS, AND MONITORING INITIATIVE –Voluntary Prekindergarten (VPK) ADMINISTRATION –Voluntary Prekindergarten (VPK)						
VPAVP	VPK State Funds – SPK_XX	Outreach, Awareness, and Monitoring Initiative	N/A	N/A	VPK Advance Payment – Outreach and Awareness Grant	Payment Florida's Office of Early Learning makes in advance for funds to a coalition to ensure adequate funding levels for outreach and awareness and allow for cash flow management at the local level for the VPK program. The coalition must return funds as it incurs actual costs.

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OCA	Funding Type	Cost Type	Billing Group	Eligibility Code	Title	Working Definition (Defines or explains the criteria for actual allowable costs for each OCA. All cost definitions are applicable to the coalition, coalition's contractors, and Office contractors)
DIRECT SERVICES -VOLUNTARY PREKINDERGARTEN (VPK)						
VPPRS	VPK State Funds - SPK_XX	Direct Services	N/A	N/A	VPK Direct Program Services	Program services delivered to an eligible four-year-old child enrolled in the VPK program. Expenditures in this OCA are payments to the private and public school VPK providers (s. 411.01-205; s. 1002.51-79, F.S.; and Rule 6M-8.100-8.900, F.A.C.).
VPPRV	VPK State Funds - SPK_XX	Direct Services	N/A	N/A	VPK Direct Program Services Advance	Payment the Office makes in advance to a coalition based on projected enrollment to ensure the prepayment is made to a provider before the start of the billing period. A coalition may not keep the advance for the full fiscal year (CCDF approved plan; s. 411.01-205; s. 1002.51-79, F.S.; and Rule 6M-8.100-8.900, F.A.C.).
VPPRP	VPK State Funds - SPK_XX	Direct Services	N/A	N/A	VPK Provider Prepayment	Prepayments the Office makes to a coalition for VPK direct services based on the number of children enrolled in the program. The coalition will reconcile a prepayment with VPK actual direct services costs. At the end of the state fiscal year, this account should have a zero fiscal balance (CCDF approved plan; s. 411.01-205; s. 1002.51-79, F.S.; and Rule 6M-8.100-8.900, F.A.C.).

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DIRECT SERVICES -VOLUNTARY PREKINDERGARTEN (VPK)						
VPKSD	VPK State Funds - SPK_XX	Direct Services	N/A	N/A	VPK School District Minimum Funding	School district minimum funding for the VPK summer program (s. 1002.71(3) (d), F.S.).

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**Eligibility Determination Factors for a Child
at Risk of Future School Failure**

Eligibility for children in 97COO and 97LCO includes a determination that the child is at risk of future school failure based on criteria established by the coalition, has a family income below 150% of the federal poverty level (FPL) to enter the program, and remains below 200% of FPL to remain in the program. A coalition should document an eligibility determination by establishing a form or checklist that indicates that the child has met the locally established criteria determining a child is at risk of future school failure. Criteria may include but are not limited to the factors listed below.

- Inadequate home environment as documented on the revised HOME Instrument.
- Age of parent at child's birth (18 years or younger).
- Parent has an educational history of participating in Special Education.
- Education level (highest grade completed) of either parent is low (less than high school)/low literacy level.
- Three children under 5 years old in the family.
- Child, sibling, or parent has been in foster care.
- Children are multiples.
- Suspected developmental delay in any area.
- Child lives with grandparent or has lived with multiple caregivers.
- Child was born prematurely or was in a neonatal intensive care unit.
- Child has a documented developmental delay or handicapping condition.
- A sibling has a handicap or delay, is in special education, or has behavioral concerns.
- A parent or caregiver has a handicap or developmental delay.
- There is a history of emotional, physical, or sexual abuse of child, sibling, or parent.
- One parent has been or is currently incarcerated.
- Child was or is a drug exposed newborn.
- Parent minimally meets child's basic needs.
- Family is currently or previously homeless.
- Mental health illness within family.
- Child, parent, or sibling has chronic medical problem or condition.
- Child or sibling was diagnosed as a failure to thrive.

Attachment 3
Accountability Guidance 250.01
OEL-AG-0001-09

OCA SHORT AND LONG TITLES - FISCAL YEAR 2012 -2013

OCA	SHORT TITLE	LONG TITLE
89JTR	TRANS COST	SAFETY NET TRANSPORTATION COSTS
89J00	SR SFTYNET	SCHOOL READINESS SAFETY NET
97ADV	SR ADV PAY	SCHOOL READINESS ADVANCE PAYMENT
97ARA	ARRA CCDF	ARRA CCDF DISCRETIONARY
97AVP	VP ADVANCE	VOL PREK ADVANCES
97BBA	SR ADMIN	SCHOOL READINESS ADMINISTRATION
97BBD	SR NON-DIR	SCHOOL READINESS NON-DIRECT SERVICES
97BDE	ELIG DETRM	ELIGIBILITY DETERMINATION
97CCT	COMNG TGTR	COALITION COMING TOGETHER FUNDS
97CFO	DSABL MIGR	DISABLED & MIGRANT- NO INCOME GUIDELINES GR
97C00	SR WP/OPW	SCHOOL READINESS WORKING POOR/ONE PARENT WORKING
97ESA	ES AD TKS	ADMINISTRATIVE TASKS
97ESO	SR EVNSTRT	SCHOOL READINESS EVEN START
97EST	ESTECH AST	EVEN START TRAINING AND TECHNICAL ASSISTANCE
97E00	SR ENHANCE	SCHOOL READINESS ENHANCEMENTS
97FIR	FRAUD PREV	SCHOOL READINESS FRAUD PREVENTION
97FCF	SR CHLD FR	SCHOOL READINESS CHILDREN'S FORUM
97FS0	SR 1STSTRT	SCHOOL READINESS FIRST START
97GNW	SR WT NOWK	SCHOOL READINESS WAGES NOT WORKING
97GSD	SR GOLD	SCHOOL READINESS GOLD SEAL
97G00	SR WT WORK	SCHOOL READINESS WAGES WORKING
97HCF	HR CHARLEY	SCHOOL READINESS HURRICANE CHARLEY FUNDS
97HIP	HIPPY	HOME INSTRUCTION PROG FOR PRESCHOOL YOUNGS
97HKR	KATRINA CC	HURRICANE KATRINA CHILD CARE ASSISTANCE
97INT	SR INF TOD	SCHOOL READINESS INFANTS & TODDLERS
97LCA	100% ADMIN	100% UNRESTRICTED GR ADMIN COSTS
97LCD	100% N DIR	100% UNRESTRICTED GR NON-DIRECT SERVICES
97LCE	LCL ELIGIB	LOCAL COALITION OPTION FOR ELIGIBILITY EXP
97LC0	LCL UNRSTR	LOCAL COALITION STATE UNRESTRICTED
97PKE	SR PRE-K	SCHOOL READINESS PRE K EARLY INTERVENTION
97PKM	SR PREK MG	SCHOOL READINESS PRE K MIGRANT
97PPA	CCEP ADMIN	CHILD CARE EXECUTIVE PARTNERSHIP ADMINISTRATION (CCPP)
97PPD	CCEP NONDI	CHILD CARE EXECUTIVE PARTNERSHIP NON-DIRECT (CCPP)
97PP0	SR CCEP	CHILD CARE EXECUTIVE PARTNERSHIP (CCPP)
97P00	SR WK POOR	SCHOOL READINESS WORKING POOR
97QIN	SR QUALIMP	SR QUALITY IMPROVEMENT
97QI4	SR QI/AR&R	SCHOOL READINESS QUALITY IMPROVE/ADMIN R &R
97QVP	QUAL PRE K	QUALITY - PRE-K
97Q00	SR QUALITY	SCHOOL READINESS QUALITY
97QHS	HLTH SAFE	HEALTH AND SAFETY
97QCS	CH SCREEN	CHILD SCREENING DEVELOPMENT AND HEALTH
97QST	EL STD TR	EARLY LEARNING STANDARDS
97QCR	EL CURR	EARLY LEARNING CURRICULUM
97QAS	EL ASSEST	EARLY LEARNING ASSESSMENT
97QTA	TA PROV	TARGETED ASSISTANCE TO PROVIDERS

OCA	SHORT TITLE	LONG TITLE
97QPD	PROF DEV	PROFESSIONAL DEVELOPMENT
97QPT	PARENT TR	PARENTAL TRAINING AND INVOLVEMENT
97ICS	CH SCR INT	CHILD SCREENING DEVELOPMENT AND HEALTH - INT & TODD
97ICR	EL CUR INT	EARLY LEARNING CURRICULUM - INFANT AND TODDLER
97IAS	EL AST INT	EARLY LEARNING ASSESSMENT - INFANT AND TODDLER
97IGS	GOLD INT	GOLD SEAL - INFANT AND TODDLER
97RI0	SRURINIT	SCHOOL READINESS RURAL INITIATIVE
97RSP	SR RESPITE	SCHOOL READINESS RESPITE
97R00	SR AT RISK	SCHOOL READINESS AT RISK
97SD3	SR CCD R&R	SCHOOL READINESS CHILD CARE DISCRETIONARY R & R
97SD4	SR IS PROT	SCHOOL READINESS INFO SYSTEMS CHILD PROTECTION
97SYS	SR INF SYS	SCHOOL READINESS STATEWIDE INFORMATION SYSTEM
97TNW	SR TRANSIT	SCHOOL READINESS TRANSITIONAL NOT WORKING
ELDQI	EL DATAQI	EARLY LEARNING DATA QUALITY INITIATIVE
ELELI	EL ELIS	EARLY LEARNING INFORMATION SYSTEM
LM000	SR-DISNEY	SR DISNEY LOCAL FUNDS
RB000	SR LOCAL	SCHOOL READINESS LOCAL FUNDS WPB
SPSPE	SPEDEV	SIMPLIFIED POINT OF ENTRY (DEVELOPMENT)
SRAWI	SRAWIADM	SCH READ AWI ADM COSTS
SREBD	SREXPARTBD	SCH READ EXEC PARTNER BD
SRJEN	SR JEN AWR	SR ANNUAL LG JENNINGS INNOVATION AWARD
SRMAN	SRMANATEE	SR MANATEE COUNTY CHILDREN'S ACADEMY
SRPBD	SRPARTBD	SCH READ PARTNERSHIP BD
SRPSR	SRPARTCOST	SCH READ PARTNERSHIP COSTS
SRUPK	PRE-K TRNS	SR UNIVERSAL PRE-K TRANSITION PLANNING FUNDS
SSNLP	SSBG SLOTS	SCHOOL READINESS SSBG SLOTS
UNALL	UNALLOC.BG	UNALLOCATED BUDGET

VOLUNTARY PRE K

VPACE	VP ADV CNC	VOL PREK ADVISORY COUNCIL
VPADM	VP ADMIN	VOL PREK ADMINISTRATION
VPADV	VP ADVANCE	VOL PREK ADVANCE ADMINISTRATION
VPENR	VP ENROLL	VOL PREK ENROLLMENT
VPHRR	VPK ADJUST	VPK HOURLY RATE ADJUSTMENT
VPITP	VP IT	VOL PREK INFO TECHNOLOGY
VPKSD	VPK RND UP	VOL PREK SCHOOL DISTRICT ROUND UP
VPLCM	VP LOC C/M	VOL PREK LOCAL CURRICULA AND MATERIALS
VPLPI	VP LOC P/I	VOL PREK LOCAL PLANNING AND IMPLEMENTATION
VPLTR	VP LOV TR	VOL PREK LOCAL TRAINING
VPMNI	VP MON IMP	VOL PREK MONITORING IMPROVEMENT
VPMON	VP MONITOR	VOL PREK MONITORING
VPOUT	VP OUTREAC	VOL PREK OUTREACH AND AWARENESS
VPPRP	VP PREPAY	VOL PREK PREPAYMENT
VPPRS	VP PROGRAM	VOL PREK PROGRAM SERVICES
VPPRV	VP ADVPROG	VOL PREK ADVANCE PROGRAM SERVICES
VPSPi	VP ST P/I	VOL PREK STATE PLANNING AND IMPLEMENTATION
VPSYS	VP INF SYST	VOL PREK STATEWIDE INFO SYSTEM
VPSYI	VPK OA INF SYS	VPK OAMI STATEWIDE INFO SYSTEM

FOR GRANT ACCOUNT USE ONLY

OCA	SHORT TITLE	LONG TITLE
97QIA	MANG-COMP	CC-LICENSE QUALITY MANAGE AND COMPLIANCE
97QI2	QUALITY	CC-LICENSE FFY01 QUALITY IMPROVEMENT
97QI3	ADMIN-LNSE	CC-LICENSE QUALITY IMPROV ADMIN
97QI5	IMPRO-TRNG	CC-LICENSE QUALITY IMPROV TRAINING
97TRG	TRAINING	CC-LICENSE TRAINING
97SD2	STATE DISC	CC-LICENSE FFY01 STATE DISCRET ADMIN & PROG
97SD5	PROG MGT	CC-LICENSE FFY01 PROG MGT AND COMPLIANCE
52000	DATA PROC	CC-LICENSE DATA PROCESSING
6FECH	ADMIN PROG	CC-LICENSE FFY01 ADMIN AND PROGOPS
64CCI	INFO SYS	CC-LICENSE INFORMATION SYSTEMS
CCA00	MGT COMP	CC-LICENSE MANAGE AND COMPLIANCE
CCI00	INFO SYS	CC-LICENSE INFORMATION SYSTEMS ACTIVITIES
CCSYS	CC SYSTEM	CC-LICENSE FFY01CHILD CARE SYSTEM SUPPORT
CCTCH	TEACH	CC-LICENSE FFY01 TEACHER ED/COMPENSATION HEALTH
WX000	LICENSING	CC-LICENSE ADMINISTRATIVE
I4000	QUAL ASSUR	CC-LICENSE QUALITY ASSURANCE

Accountability
Attachment 2
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