



Florida Department of Education  
Division of Early Learning  
Program Guidance 250.01  
Attachment D – HMG OCAs

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## **Other Cost Accumulators (OCA) Working Definitions** for Help Me Grow (HMG) Florida Network

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## **I. HELP ME GROW (HMG) FLORIDA NETWORK**

### **97HMA - HMG Administrative**

#### **Cost Allocation Considerations**

Represent costs associated with the overall management and administration of program operations which are not related to the direct provision of program services. These costs are subject to an annual five percent (5%) spending cap.

When goods or services benefit more than one activity or grant program operated by an entity the related costs are considered shared costs that must be “allocated” (i.e., split out or assigned) to the benefitting programs and activities. Cost allocation is the process of splitting and assigning these costs. State and/or federal cost principles instruct us to (1) allocate these costs based on the relative benefits received by each program/activity and to (2) use a reasonable and consistent basis for these calculations.

Cost allocation considerations have been added to the expanded OCA definitions included here. A short summary is provided below and is applicable to all HMG OCAs and related expenditures.

- A. Salaries and benefits shall be allocated in accordance with the entity’s Personnel Activity Reports (PARs) allocations based on direct staff hours (i.e., direct charge staff time when possible; allocate shared activities based on the percentages of direct staff hours per PAR for each program/project).
- B. Costs shall be direct-charged or allocated in accordance with an approved cost allocation plan. Remember costs can only be charged against allowable OCA codes; make sure any allocated cost is appropriate for the OCA to which the cost is being charged.

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 as described in DEL’s OCA guidance. For example, a telephone may be used by a staff member to provide both administrative and eligibility services for the HMG affiliate. The employee's time working in these areas of responsibility (administration and program support services) will determine the allocation of the related cost.

#### **Reminders for Invoicing Costs**

Each DEL subrecipient and its subcontractor(s) are to review the illustrative examples provided here and charge expenses according to OCA definitions. Remember -

- A. Enhanced OCA definitions have been provided to clarify restrictions on types of costs allowed based on input/instructions provided to the Division by federal/state funding agencies and oversight bodies.
- B. 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 must comply with updated OCA working definitions as provided by the Division.
- C. In no circumstances shall cost allocation plan disclosures override the Division’s OCA definitions.

#### **Funding Type**

General Revenue - HMGXX

### **Cost Type**

Administrative – costs subject to five percent (5%) restriction of total HMG expenditures

### **Billing Group**

N/A

### **Eligibility Code**

N/A

### **Working Definition**

Administrative costs are necessary and allowable expenses associated with the overall management and administration of a program which are not related to the direct or non-direct provision of services or otherwise allocable to the program cost objectives/categories. These costs can include (1) both personnel and non-personnel expenditures and (2) costs that represent directly-identifiable activities or shared/common costs associated with the management of programs/projects funded by DEL. Examples of these costs include, but are not limited to the following items.

Example administrative activities:

- Salaries and related costs of staff engaged in administration;
- Reviewing agreements or contracts for accuracy and program and fiscal compliance;
- Monitoring activities – see examples;
- Preparing reports – see examples identified in Additional Explanations C and E;
- Fiscal and budgetary activities;
- Human resource activities;
- Procurement - see examples identified in Administrative Activities;
- Authorization of and payment for contracts payments;
- 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 and monitoring findings;
- Travel costs incurred for carrying out official business of the program;
- Board governance activities HMG FL Governing Team activities to determine funding, expectations and policy issues for HMG affiliates; and
- Indirect costs, such as required insurance and bonding costs.

### **Expenditure Targets and Restrictions**

No more than five percent (5%) of all state, federal, and local matching funds expended by the subrecipient for the HMG Program shall be expended for administrative activities. The subrecipient is responsible for compliance with the five percent (5%) administrative cap on expenditures reimbursed under this award and may not exceed five percent (5%) at the coalition level. No waiver available; the subrecipient has the option to pass this requirement to their subrecipients.

### **Reference(s)**

[Chapter 2022-156, line 78, Laws of Florida](#)

### **Additional Explanations - Specific Expense Examples**

- 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.
  - Staff time for the listed executive level positions spent on shared/pooled activities shall be charged as administrative costs.
  - Staff time for the listed executive level positions that directly benefits a non-direct or direct service activity (see other OCA descriptions) may be charged directly if such time is tracked and documented.
- B. Costs for goods and services required for the administration of the program.
  - Includes rental or purchase of equipment, utilities, and office supplies.
  - Includes 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 -
  - Annual Report;
  - Cost Allocation Plan;
  - Prior Approval Requests (See DEL Fiscal Guidance 240.05);
  - Entity Policies – HR, Fiscal, Procurement, IT, Security;
  - Disaster Recovery Plan, COOP Plan;
  - Internal Control Questionnaire and Internal Control Evaluations;
  - Workflow documents.
  - Annual inventory report.
- A. Monitoring activities -
  - Preparation of annual monitoring plan
  - Programmatic and fiscal compliance monitoring of sub-recipient(s);
  - Internal monitoring;
  - Investigation of non-compliance issues.
- B. Fiscal and budgetary activities/costs –
  - Preparation of Match Report;
  - Activities related to “match raising” - Match related activities not applicable in program year 2015-16 and after June 30, 2019;
  - Expenditure Report preparation;
  - Monthly reconciliations, including bank accounts and general ledger reconciliations to statewide information systems;
  - Budget preparation and analysis;
  - Provider payment processing;
  - Cash management;
  - Financial statement preparation;
  - Reasonable and necessary bank fees;
  - Invoice and supporting documentation preparation and submission;

- 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;
- [2 CFR § 200, Subpart F](#) - Audit Requirements

C. Human Resource Functions

- Payroll tasks;
- Employee handbook preparation and updates;
- Employee hiring and records administration;
- Employee time and attendance;
- Employee training and development records;
- Employee screening;
- Governing board member screening.

D. Procurement and Contract Processing - processing of procurement and contract documents for execution and payment.

*Note: This does not include contract development with the exception of an administrative review of the contracts and amendments for accuracy and program and fiscal compliance. This also does not include contract management, with the exception of authorization for and processing for contract payment.*

E. Dues and subscriptions such as membership in civic or community organizations.

*Note: These costs require prior approval. See DEL Fiscal Guidance 240.05. In addition, the membership fee to the HMG National Center is excluded because this fee is purchasing support from the National Center, including but not limited to technical assistance, use of other states' common indicator reports, and information on innovative strategies and practice. See [97HMS](#) definition.*

F. Record Retention – cost for storing required program documentation.

G. Required insurance and bonding – general liability, property, fidelity bonds; error and omissions.

## **97HMD - HMG Program Activities / Direct Services**

### **Cost Allocation Considerations**

Program services expenditures are costs that can be specifically identified with providing HMG services from one of the four core components of the HMG model to eligible children and families, to health care providers, early education professionals, partnering early education program providers or to members of local communities in the state of Florida.

### **Funding Type**

General Revenue

### **Cost Type**

Programmatic – direct service costs, and list four core elements of the HMG model

### **Billing Group**

N/A

### **Eligibility Code**

N/A

**Working Definition****H. Child Health Care Provider Outreach (see [Note 2](#))**

Activities to support early detection and intervention for eligible children. HMG service model goals are to (1) conduct developmental surveillance and screening of children from birth to age five; (2) use the call center and (3) systematize developmental surveillance and screening and the use of HMG in health care provider practices (see [Note 1](#)).

HMG service model activities include (see [Note 3](#))

- Conduct targeted outreach to child health care providers through office-based education and training
- Conduct follow-up visits to leave materials
- Maintain visibility of HMG
- Learn about local issues, specific needs and best practices in supporting developmental surveillance and screening

**I. Centralized Telephone Access Point (see [Note 2](#))**

Activities to connect children and their families to services and care coordination. Call center activities focus on “go-to” services to family members, child health care providers and other professionals seeking information, support and referrals for children.<sup>3</sup>

- Call center must be adequately staffed with individuals who are trained in telephone casework, have cultural sensitivity, and have backgrounds in child development<sup>3</sup>
- Will assist parents with early childhood questions, conducting basic child screening, referring families to needed services, following up with families regarding services received and recording data for the families and other individuals served

**J. Community Outreach and Public Awareness (see [Note 2](#))**

Activities to promote the use of HMG and provide networking opportunities among families and service providers (see [Note 3](#)).

- Initiate and maintain a community presence
- Compile and maintain a resource directory
- Public awareness campaign to promote child development and screening

Efforts to compile and maintain a resource directory includes, but is not limited to (1) primary and specialty medical care providers (2) early childhood education and child care programs (3) developmental disabilities assessments and intervention programs (4) mental health services (5) family and social support programs (6) child advocacy and legal services (see [Note 3](#)).

- This directory (i.e., the parent portal) will be web-based and will provide direct access to an inventory of locally available information and services (see [Note 4](#))
- Public awareness materials and products will achieve the following (see [Note 4](#))
- Promote parent and community knowledge of the issues and resources to support the health and development of young children (includes, but is not limited to developmental milestones and the importance of child screening)
- Inform parents about HMG and how HMG can help to optimize their child’s development

- Encourage parents and other concerned individuals to contact HMG

K. Data Collection (see [Note 2](#))

Call Center Data - Information on who calls and why, as well as the outcomes for those requesting services (see [Note 3](#))

Data should also be collected on how well the HMG system is operating {i.e., surveys} (see [Note 3](#))

- Child health care providers who participated in training(s)
- Families and providers who participated in educational sessions or networking opportunities
- “Audit” the resource directory for current and complete resource sharing

L. Community System Development

- Engaging stakeholders and partners in developing a system of community services and supports for the health and development of young children
- Coordinating the provision of HMG services in the communities with other federal, state or local funded early childhood development programs

M. Help Me Grow Website (see [Note 4](#))

Activities to create, host, maintain and provide website content for a HMG Florida website. This website shall contain information about the HMG Florida program, local affiliate sites, links to national site, developmental screening resources and news about the implementation of HMG. This website provides parents access to HMG service through a parent portal that enables parents to request HMG services from their local HMG Affiliate.

Reference(s)

[Chapter 2022-156, line 78, Laws of Florida](#)

## 97HMI - HMG Information Systems

### Funding Type

General Revenue

### Cost Type

Program Support Services (Non-Direct)

### Billing Group

N/A

### Eligibility Code

N/A

### Working Definition

Costs to develop, purchase and install a common computerized database/call center referral system for HMG’s State Coordinating office and any affiliates. Includes licensing, hosting and other related fees.



### **Additional Explanation - Common Database Referral Tracking System (see [Note 4](#))**

A program support (non-direct) OCA and captures all costs related to the development, implementation, and maintenance of the computerized Common Database Referral Tracking System information systems. These costs include salaries and benefits for staff time related to these responsibilities, as well as hardware, software, and connectivity. The entity may also allocate other expenses related to IT staff, such as rent, utilities, and phones based on DEL-approved cost allocation plan; however, all allocated costs must align with the OCA definition to which the expense is charged. All IT costs not directly related to development and maintenance of the Common Database system shall be charged or allocated based on current OCA definitions and DEL cost allocation guidance.

#### **Specific Expense Examples**

- A. Existing Information System
  - Maintenance of existing computerized information tracking system
  - Maintenance of secure provider portal for interfacing
  - Salaries and related cost of staff engaged in above activities, including planning, developing, designing, updating, and reporting
  - Software licenses and system hardware
- B. Development of Information Technology Projects
  - Training
  - Network equipment
  - Activities, including planning, developing, designing, updating, and reporting
- C. Software or System maintenance
  - Ongoing costs related to required system connectivity
  - Salaries and related cost of staff engaged system maintenance

#### **Reference(s)**

[Chapter 2022-156, line 78, Laws of Florida](#)

### **97HMS - HMG Program Support**

#### **Cost Allocation Considerations**

Program services expenditures are costs that can be specifically identified with providing HMG services from one of the four core components of the HMG model to eligible children and families, to health care providers, early education professionals, partnering early education program providers or to members of local communities in the state of Florida.

#### **Funding Type**

General Revenue - HMGXX

#### **Cost Type**

Program Support Services (Non-Direct)

#### **Billing Group**

N/A

## Eligibility Code

N/A

## Working Definition

The HMG national model describes three structural elements needed for effective and efficient delivery of program services.

### D. Organizing entity (see [Note 1](#))

- Establish, maintain and oversee HMG state coordinating office
- Provide administrative and fiscal oversight
- Serve as stable administrative “home”
- Develop the capacity of HMG affiliates
- Help identify and coordinate partners into a leadership team or steering committee that will guide the HMG network as it evolves (see [Note 3](#))
- Conduct periodic project evaluation tasks
- Data compilation (e.g., tasks for each local site to compile data for the common indicators of the HMG model to help target services to needy populations; also includes tasks to compile data from all local sites at the state level for program management/oversight activities)
- Providing/participating in technical assistance and training
- Identifying innovative practices and strategies to improve the system
- HMG Governing Team discussions regarding program direction and infrastructure

### E. Statewide expansion and sustainability (see [Note 1](#))

Efforts to build broad-based ownership of the system across service sectors to leverage resources and improve linkages in communities (see [Note 3](#))

- State-level project plans.
- Local level plans.
- Utilize and maintain a statewide steering committee (key stakeholders in the health, early childhood and other related service systems) to create state level partnerships and provide guidance for HMG Network activities.

### F. Continuous quality improvement (see [Note 1](#))

Efforts to ensure the success of programs and services through ongoing analysis and modification in response to data provided and lessons learned (see [Note 3](#))

- State-level plans
- Local level plans

Includes, but may not be limited to, activities such as (see [Note 3](#))

- Caller satisfaction surveys
- Online surveys
- Training of staff for individual HMG affiliates
- Statewide training sessions for HMG affiliates

- Annual membership fee to the HMG National Center for program support including but not limited to technical assistance, use of other states’ common indicator reports, and information on innovative strategies and practices.

G. HMG Website (see [Note 4](#))

Support activities to host and update formats, for a HMG Florida website

H. Contract Management, Monitoring and Strategic Planning

Efforts to perform management and oversight tasks of program operations and compliance with applicable laws, rules, regulations and guidance. Strategic planning, management and oversight duties include, but may not be limited to the following tasks.

- Contract development. Determining framework and scope of work for HMG Affiliates implementation and enhancement of HMG.
- Contract management. Ensuring the fidelity of the implementation of the HMG model through review of the programmatic and fiscal deliverable information against the contract.
- Support services to coordinate the provision of HMG services in the local communities with other federal, state and local-funded early childhood development programs.
- Reviewing required financial and programmatic reports
- Following-up and ensuring affiliates take timely and appropriate action on deficiencies detected through audits, on-site reviews, and other means
- Technical assistance on program-related matters.
- Planning, developing and designing the state’s Help Me Grow Project system

Reference(s)

[Chapter 2022-156, line 78, Laws of Florida](#)

**Notes:**

1. Represent HMG System structural requirements from national website on the HMG model.
2. Represents a core component of the HMG system service model.
3. Represents items defined by the HMG national website on the HMG model.
4. Represents items defined in DEL’s three-year State Plan.

If you have questions, contact [OEL.Questions@oel.myflorida.com](mailto:OEL.Questions@oel.myflorida.com).