



Florida Department of Education  
Division of Early Learning  
Program Guidance 250.01  
Attachment F – Inactive OCAs

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## **Other Cost Accumulators (OCA) Working Definitions for Inactive OCAs**

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## **I. INACTIVE - QUALITY - RIVIERA BEACH PILOT PROJECT (ELC OF PALM BEACH)**

### **97RIV - Riviera Beach Pilot Project**

#### **Funding Type**

General Revenue; CCDF Matching General Revenue

#### **Cost Type**

Quality Services

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

Early learning activities related to providing or contracting for the provision of training and technical assistance for parental involvement in the early education of their children, including family and program support, child assessments, developmentally appropriate curricula and lesson planning, teacher/faculty-child interactions, and other activities which increase school readiness and boost long-term school success for children and families of Riviera Beach through support of existing community early learning programs.

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

Ch. 2018-9, Laws of Florida, paragraph 85; Section 1002.89(6)(b), F.S.; CCDF State Plan; 45 CFR § 98.53

## **II. INACTIVE - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

School Readiness (SR) OCAs provided for reporting restitution adjustments. As of June 30, 2011, expenditure of ARRA funds is no longer available.

### **97ARA - SR Income Eligible ARRA**

#### **Funding Type**

CCDF Discretionary

#### **Cost Type**

CCDF funds code - direct service costs

#### **Billing Group**

ARRA

#### **Eligibility Code**

ARRA

#### **Working Definition**

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,” the participant’s eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150 percent FPL to enter the program and shall not exceed 200 percent to continue to receive financial assistance. If an existing client transfers from another SR billing group, the family income may exceed 150 percent FPL but may not exceed 200 percent. 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 does not receive TCA 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.

**Reference(s)**

Public Law 111-5, American Recovery and Reinvestment Act of 2009

**97ARA - SR Income Eligible ARRA****Funding Type**

CCDF Discretionary

**Cost Type**

CCDF funds code - direct service costs

**Billing Group**

ARRA

**Eligibility Code**

AR27

**Working Definition**

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 20 hours per week. If a coalition receives a variance from the definition of “working family,” the participant’s eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150 percent FPL to enter the program and shall not exceed 200 percent 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 does not receive TCA and income eligibility is based on the child’s income and the guardian’s income.

**Reference(s)**

Public Law 111-5, American Recovery and Reinvestment Act of 2009

**97ARA - SR Income Eligible ARRA**

**Funding Type**

CCDF Discretionary

**Cost Type**

CCDF funds code - direct service costs

**Billing Group**

ARRA

**Eligibility Code**

AR31

**Working Definition**

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,” the participant’s eligibility shall be determined in accordance with the terms of the variance. The family income shall not exceed 150 percent FPL to enter the program and shall not exceed 200 percent to continue to receive financial assistance. A client with a family income that exceeds 150 percent FPL should be transferred to the appropriate billing group/eligibility code. 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 does not receive TCA and income eligibility is based on the child’s income and the guardian’s income. 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.

**Reference(s)**

Public Law 111-5, American Recovery and Reinvestment Act of 2009

**97ARA - SR Unemployment ARRA**

**Funding Type**

CCDF Discretionary

**Cost Type**

CCDF funds code - direct service costs

**Billing Group**

ARRA

**Eligibility Code**

UNEM

**Working Definition**

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 FPL. If an existing client transfers from another SR billing group, the family income may exceed 150 percent FPL but may not exceed 200 percent. 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 percent 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 percent 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.

**Reference(s)**

Rule 6M-ER09-2, F.A.C.

**III. INACTIVE - CHILD CARE EXECUTIVE PARTNERSHIP (CCEP)**

CCEP OCAs provided for reporting restitution adjustments. As of June 30, 2019, expenditure of CCEP funds is no longer available.

The CCEP program extends child care availability through dollar-for-dollar matching funds from local governments, employers, charitable foundations and other sources. ELCs with committed matching funds may apply for CCEP participation. The CCEP program is a public/private partnership program that helps employers meet the needs of a growing segment of their work force – working parents. CCEP OCAs provided for reporting restitution and other refund adjustments only. As of June 30, 2019, expenditure of CCEP funds is no longer available.

**97PPA - CCEP Administration****Funding Type**

CCDF Eligible

**Cost Type**

CCDF funds code - administrative costs subject to 5 percent restriction

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

See definition for OCA 97BBA for allowable administrative costs. If the CCEP participant donor allows, CCEP administrative costs require a dollar for dollar match. If not allowed, a coalition must capture CCEP administrative costs under OCA 97BBA.

**Expenditure Targets and Restrictions**

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

**Reference(s)**

Section 1002.94, F.S. and 45 CFR § 98.54

**97PPD - CCEP Non-Direct Services (Program Support Services)**

**Funding Type**

CCDF Eligible

**Cost Type**

Program support services (non-direct) costs subject to 22 percent restriction for administrative, quality and non-direct costs.

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Non-direct services associated with a coalition related to the CCEP program. See definition for OCA 97BBD for allowable activities. If the CCEP participant donor allows, CCEP non-direct costs require a dollar for dollar match; if the donor does not allow, a coalition must capture CCEP non-direct costs under OCA 97BBD. Match funders codes will begin with '1' for Purchasing Pool and '2' for Employee Benefit in the Single Statewide Information System (SSIS).

**Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

**Reference(s)**

Section 1002.89(6)(c), F.S. Section 1002.94, F.S. and 45 CFR § 98.53



## 97PP0 - CCEP Direct

### Funding Type

CCDF Eligible

### Cost Type

Programmatic code - direct service costs

### Billing Group

CCPP

### Eligibility Code

P1

### Working Definition

Child care for a child from a working family that is economically disadvantaged and receives CCEP matching funds. The CCEP program provides state, federal and local funds to offer subsidies to low-income working parents whose family income does not exceed the allowable income for any federally subsidized child care program with a dollar-for-dollar match from employers, local government, and other matching contributions.

**Applicable Purpose for Care:** Employment (EM), Education & Training (ET), Both Employment and Training and/or Education (TT) or Disability (DI)

**Work Requirements:** In a one parent family, the parent must be employed at least 20 hours per week or engaged in eligible educational activities unless exempt from work requirements due to age or disability. In two parent families, both parents must be working a combined total of 40 hours per week or engaged in eligible education activities unless exempt from work requirements due to age or disability. Parent(s) with whom the child resides can be exempt from work requirements due to age or disability, as determined and documented by a physician licensed under chapter 458 or chapter 459, F.S.

**Child Age Requirements:** Younger than 13 years of age

**Child Care Authorization Form:** No

**Countable Income:** Earned and countable unearned income from all household members who are a part of the family unit. Exclude income earned by children, including a concurrently enrolled high school student who has attained 18 years or a concurrently enrolled student with a disability who has attained 22 years.

**Household Size:** All children younger than 18 years and household members who are 18 years of age or older who are currently residing in the same dwelling unit.

**Income Eligible:** Yes -- at or below 200 percent FPL initial entry, at or below 85 percent SMI for continued eligibility during the initial 12-month eligibility period; if 85 percent SMI is less than 200 percent FPL, 85 percent SMI is the income threshold for eligibility. A graduated phase-out may be implemented at the end of the 12-month eligibility period if income is greater than 200 percent FPL but less than 85 percent of SMI. Authorization Period: 12 months.

### Reference(s)

45 CFR §§§ 98.20(a)(1)(ii), 98.46, 98.50; Section 1002.94, F.S.

### **97PPQ - CCEP Quality**

#### **Funding Type**

CCDF Eligible

#### **Cost Type**

Programmatic code - quality costs

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

See definition for OCA 97PP0. The same eligibilities apply; this OCA captures CCEP child care costs above the provider's private pay rate.

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

Section 1002.89(6)(c), F.S.,

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

### **97HMM - HMG Local Match**

#### **Funding Type**

Local

#### **Cost Type**

Match

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

For use at the subrecipient level only to record matching funds.

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

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

### **97HMV - HMG Advance**

#### **Funding Type**

General Revenue - HMGXX

**Cost Type**

Unassigned

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Payments to ensure adequate funding levels and allow for cash flow management of local level activities.

Advances shall not exceed the actual and immediate cash needs of the highest prior year monthly cash need.

Reference(s)

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

**V. INACTIVE - OUTREACH, AWARENESS, MONITORING INITIATIVES (OAMI)  
-VOLUNTARY PREKINDERGARTEN**

As of June 30, 2021, expenditure of OAMI funds is no longer available.

**VPAVP - VPK Advance Payment – OAMI Grant**

**Funding Type**

VPK State Funds – SPKXX

**Cost Type**

OAMI

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Payment DEL 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.

**VPMNI - VPK Monitoring – Improvement**

**Cost Allocation Considerations**

- 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. The coalition shall 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 DEL Cost Allocation Plan Guidance for further instructions.

A cost is allocable to a particular OCA if the costs of goods or services involved are chargeable or assignable to such OCA in accordance with relative benefits received. 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.

**Funding Type**

VPK State Funds – SPKXX

**Cost Type**

OAMI – See VPK OAMI NOA for allocation and requirements

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

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.

Reference(s)

Section 1002.67, F.S.

**VPSYI - VPK Outreach Child Care Information System**

**Funding Type**

VPK State Funds – SPKXX

**Cost Type**

OAMI – See VPK OAMI NOA for allocation and requirements

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Expenditures related to the establishment and maintenance of a statewide computerized child care information system. Expenditures shall be based on the approved cost allocation plan.

**Reference(s)**

Section 1002, Part V, F.S.

**VI. PRESCHOOL DEVELOPMENT GRANT (PDG) AND RENEWALS**

**PDGAD - Administration**

**Funding Type**

Preschool Development Grant

**Cost Type**

Administrative - limited to 5% of total PDG Initial Grant expenditures

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Costs to administer the implementation of best practices for child assessment.

**PDGRA - Administration**

**Funding Type**

Preschool Development Grant

**Cost Type**

Administrative - limited to 5% of total PDG Renewal Grant, Year 1, expenditures

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Costs to administer the PDG Renewal Grant, Year 1, activities.

**PDGIT - Technology Supports**

**Funding Type**

Preschool Development Grant

**Cost Type**

PDG Direct

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Costs to provide equipment to help providers with observations and data input (tablets, laptops, video cameras).

**PDGPT - Provider Training**

**Funding Type**

Preschool Development Grant

**Cost Type**

PDG Direct

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Examples of costs to:

- Create a Communities of Practice (COP) facilitated by ELC staff to help alleviate teacher and administrator knowledge gaps and misconceptions from other users.
- Create a program to develop practitioner mentors (teachers and directors) who are reliable and knowledgeable with the child assessment tool to provide internal and external support for providers that are new to the child assessment system, and alleviate capacity needs outside of ELC staff.
- Provide coaching for providers to determine how the tool best fits the providers' needs, and provide observation and data input modeling for teachers.
- Support providers/instructors to take courses in child assessment (observation courses and assessment courses).
- Support training to provide job embedded strategies for effective observation and assessments.
- Create interpretative guides for tool use and implementation practices based on provider's needs (Spanish translations, more simplified directions for use).
- Provide specialized training on using and building reports to support instructional capacity and conduct analysis to help teachers understand children's growth and development, and use these data trends to provide benefits for families and children's learning outcomes.
- Provide technical training to help providers with observations and data input.

- Provide other training within the ELC’s approved PDG Plan for Implementation of Child Assessment Best Practices.
- Purchase subscriptions for provider access to child assessment tools

### **PDGST - Provider Stipends**

#### **Funding Type**

Preschool Development Grant

#### **Cost Type**

PDG Direct

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

Costs of stipends for teachers that achieve Interrater Reliability by certain deadlines, as well as funding incentives for providers that meet assessment period requirements regularly and with fidelity.

### **R0443 – Mental Health Mini Grants**

#### **Funding Type**

Preschool Development Grant, Renewal, Year 1

#### **Cost Type**

PDG Direct

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

Costs to identify and provide mental health and/or social-emotional supports for School Readiness and Voluntary Prekindergarten children, their families, contracted providers, as well as coalition/RCMA staff.

### **R438B – Contracted Slots**

#### **Funding Type**

Preschool Development Grant

#### **Cost Type**

PDG Direct

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Contracted Slots child care payments to School Readiness providers participating in the Preschool Development Grant Child Care Deserts Contracted Slots (CCD-CS) project.

**VII. INACTIVE - PERFORMANCE FUNDING PROJECT (PFP)**

As of June 30, 2019, expenditure of PFP funds is no longer available.

The Early Learning Performance Funding Project (ELPFP) is an initiative to reward School Readiness (SR) providers for demonstrating high levels of quality, to increase teacher knowledge and change teacher behavior in the classroom that directly impacts children.

**97PFA – PFP - ELC Project Management**

**Funding Type**

CCDF Eligible

**Cost Type**

Program support services (non-direct) costs subject to 22 percent restriction for administrative, quality and non-direct costs. Costs subject to the ELPFP Quality Supports, Project Management, and ELPFP maximum allocations on the Early Learning Notice of Award.

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Costs related to the allowable project management tasks of the ELPFP. This includes costs associated with determining provider eligibility and participation tiers assignments, budget management, contract management, and project management responsibilities in accordance with DEL Program Guidance 420.01.

**Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

**Reference(s)**



Section 1002.89(6)(b), F.S., 45 CFR § 98.53

### **97PFQ - PFP - ELC Quality Supports**

#### **Funding Type**

CCDF Eligible

#### **Cost Type**

Programmatic Code – quality costs subject to minimum quality targeted funds of no less than 4 percent, and subject to the 22 percent restriction for administrative, quality and non-direct costs. Costs subject to the ELFPF maximum allocation on the Early Learning Notice of Award. Costs subject to the ELFPF Quality Supports and Project Management maximum allocations on the Early Learning Notice of Award.

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

Costs related to implementing quality improvement strategies and teacher stipends within the ELFPF in accordance with DEL Program Guidance 420.01.

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

Section 1002.89(6)(b), F.S., 45 CFR § 98.53

### **PFPPD – PFP Differential - Direct**

#### **Funding Type**

CCDF Eligible

#### **Cost Type**

Programmatic Code – direct service costs

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

Performance differential to ELFPF providers up to the provider's private pay rate.

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

DEL Program Guidance 420.01 - Early Learning Performance Funding Project

## **PFPPQ - PFP Differential - Quality**

### **Funding Type**

CCDF Eligible

### **Cost Type**

Programmatic Code – quality costs subject to minimum quality targeted funds of no less than 4 percent, and subject to the 22 percent restriction for administrative, quality and non-direct costs. Costs subject to the ELFPF maximum allocation on the Early Learning Notice of Award.

### **Billing Group**

N/A

### **Eligibility Code**

N/A

### **Working Definition**

Performance differential to ELFPF providers above of the provider's private pay rate. Subject to reimbursement limitations for combined quality programs per Rule 6M-4.500, F.A.C.

### **Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

### **Reference(s)**

DEL Program Guidance 420.01 - Early Learning Performance Funding Project, Section 1002.89(6)(b), F.S., 45 CFR § 98.53, Rule 6M-4.500, F.A.C.

## **PFPCA - PFP Child Assessment Differential - Direct**

### **Funding Type**

CCDF Eligible

### **Cost Type**

Programmatic Code – direct service costs.

### **Billing Group**

N/A

### **Eligibility Code**

N/A

### **Working Definition**

ELFPF child assessment differential to ELFPF providers that are participating in optional child assessment implementation up to the provider's private pay rate.

**Reference(s)**

DEL Program Guidance 420.01 - Early Learning Performance Funding Project, Section 1002.89(6)(b), F.S., 45 CFR § 98.53, Rule 6M-4.500, F.A.C.

**PFPCQ - PFP Child Assessment Differential - Quality**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – quality costs subject to minimum quality targeted funds of no less than 4 percent, and subject to the 22 percent restriction for administrative, quality and non-direct costs. Costs subject to the ELFPF maximum allocation on the Early Learning Notice of Award.

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

ELFPF child assessment differential to ELFPF providers that are participating in optional child assessment implementation above the provider's private pay rate. Subject to reimbursement limitations for combined quality programs per Rule 6M-4.500, F.A.C.

**Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

**Reference(s)**

DEL Program Guidance 420.01 - Early Learning Performance Funding Project, Section 1002.89(6)(b), F.S., 45 CFR § 98.53, Rule 6M-4.500, F.A.C.

**PFPCCL - PFP Provider Bonus and Annualization Adjustments**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – quality costs subject to minimum quality targeted funds of no less than 4 percent, and subject to the 22 percent restriction for administrative, quality and non-direct costs. Costs subject to the ELFPF maximum allocation on the Early Learning Notice of Award.

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Costs for bonus payments to ELPPF Tier 1 providers based on composite CLASS score improvement; costs for annualization adjustments provided to Tier 2 - 5 providers as determined by the methodology established by DEL. Subject to availability of funds. Reference: DEL Program Guidance 420.01 - Early Learning Performance Funding Project.

**Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

**Reference(s)**

DEL Program Guidance 420.01 - Early Learning Performance Funding Project; section 1002.89(6)(b), F.S., 45 CFR § 98.53.

**VIII. INACTIVE - SCHOOL READINESS (SR)****SRAAE - SR Agency Administrative Errors****Funding Type**

General Revenue; CCDF; TANF Eligible

**Cost Type**

Administrative Code - administrative costs

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Captures the balance of verified provider overpayments meeting the conditions of section 8.1.5 of the state's approved CCDF Plan. Per the approved CCDF Plan, DEL sets an annual materiality threshold of \$1,500 of the total overpayment for child care provider reimbursement improper payments that are due to agency administrative errors. It will be DEL's discretion, in coordination with the early learning coalition, to recover agency error improper payments that are less than this amount.

Overpayments less than \$1,500 per provider location are considered immaterial and the ELC does not need to take actions to recover these costs.

Note: This OCA is not a part of the Budget Report.

## **SRPOT - SR Provider Overpayment Tracking**

### **Funding Type**

General Revenue; CCDF; TANF Eligible

### **Cost Type**

Administrative Code - administrative costs

### **Billing Group**

N/A

### **Eligibility Code**

N/A

### **Working Definition**

Captures the balance of verified provider overpayments supported by overpayment agreements as documented in DEL's Overpayment Tracking System. The ELC must maintain documentation to support these costs within DEL's Overpayment Tracking System, including repayment agreements, repayment schedules, and remaining balances of accounts. This OCA will be adjusted as overpayment plans are established and as funds are recouped from providers until funds are recouped in whole, account balances are waived due to the CCDF Plan materiality threshold, or account balances are referred for delinquency.

If an account balance is waived in accordance with section 8.1.5 of the state's approved CCDF Plan, the amount waived must be credited to OCA SRPOT and debited to OCA SRAAE (SR Agency Administrative Errors).

Note: If overpayment is referred for collections following DEL Program Guidance 240.03 – Collections of a Delinquent Accounts, the amount of the delinquent account balance must be credited to OCA SRPOT and debited to OCA SRUCL. The status in the Overpayment Tracking System must reflect item(s) referred to DEL for collections. Costs captured within this OCA must be reported by Overpayment Tracking System reports and the ELC's general ledger.

Note: This OCA is not a part of the Budget Report.

## **SRUCL - SR Unrecovered Contingent Liability**

### **Funding Type**

General Revenue; CCDF; TANF Eligible

### **Cost Type**

Programmatic Code – direct service costs

### **Billing Group**

N/A

### **Eligibility Code**

N/A

**Working Definition**

Captures the balance of contingent liabilities resulting from payments to providers that are unverified by enrollment and attendance records due to sampling methodologies, known overpayments that have been referred for collections, or remaining amounts otherwise considered unrecovered.

Note: This OCA is not a part of the Budget Report.

**97CSS - Contracted Slots - Direct**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – direct service costs

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Contracted Slots child care differential to early learning providers participating in contracted slots up to the provider's private pay rate.

See Quality OCA 97CSQ which captures the cost of the contracted slots child care differentials to early learning providers above the private pay rate.

Authorization Period: 12 months

**Expenditure Targets and Restrictions**

No less than 78 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended to meet specified families' child care needs.

DEL includes the expenditures of this OCA in the 78% minimum direct services expenditure requirement.

Reference(s)

Section 1002.82(2)(m); 45 CFR parts 98 and 99

**97CSI - Contracted Slots – Quality Services Infant and Toddler**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – quality costs subject to minimum quality targeted funds of no less than 4 percent, and subject to the 22 percent restriction for administrative, quality and non-direct costs.

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Contracted slots quality services for children birth to 36 months includes costs for contracted slots above the regular SR pay rate and can include the costs of non-reimbursable days under regular SR attendance rules.

Note: Currently the statewide automated system does not include this age-range breakout, a transfer from 97CSQ to 97CSI is required. Each ELC using this OCA shall generate and maintain supplemental reports to support this expenditure.

**Expenditure Targets and Restrictions**

No more than twenty-two percent (22%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended for any combination of administrative costs, quality activities, or non-direct services.

DEL includes the expenditures of this OCA in the 22% combined administrative, quality and non-direct services expenditure restrictions.

No less than 4 percent (4%) of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended on quality activities in accordance with s. 1002.89(5), F.S.

DEL includes the expenditures of this OCA in the 4% minimum quality services expenditure target.

No less than the minimum amount required by the early learning Notice of Award (NOA) shall be expended on infant and toddler quality activities.

DEL includes the expenditures of this OCA in the minimum infant and toddler quality services expenditure target.

**Reference(s)**

Section 1002.89(6)(b), F.S., 45 CFR § 98.53

**97GSD - SR Gold Seal Quality Care Direct Services**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – Direct Service costs\*

\*Programmatic Code - Quality Service at State Level

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Rate differential to a child care provider who has received a Gold Seal Quality Care Designation from an accrediting association approved by the Department under s. 1002.945(3), F.S., and meets all other requirements of s. 1002.945(4), F.S., upon approval of an application to the Department. This OCA captures the cost of the Gold Seal differential up to the provider’s private pay rate.

See Quality Services OCA 97GSQ which captures the cost of the Gold Seal differential above the provider’s private pay rate in accordance with Rule 6M-4.500, F.A.C.

Subject to reimbursement limitations for combined quality programs per Rule 6M-4.500, F.A.C.

**Expenditure Targets and Restrictions**

No less than 78 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended to meet specified families’ child care needs.

DEL includes the expenditures of this OCA in the 78% minimum direct services expenditure requirement.

Reference(s)

Section 1002.895(2)(a) F.S., s. 1002.945 (3) and (4), F.S., Rule 6M-4.500, F.A.C.

**QPICA - Quality Performance Incentive Child Assessment Differential - Direct**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – direct service costs

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Captures the cost of quality performance incentive child assessment differentials to early learning providers up to the provider's private pay rate.

See Quality OCA QPICQ which captures the cost of quality performance child assessment differentials to early learning providers above the private pay rate.

**Expenditure Targets and Restrictions**

No less than 78 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended to meet specified families’ child care needs.



DEL includes the expenditures of this OCA in the 78% minimum direct services expenditure requirement.

**Reference(s)**

Rule 6M-4.500, F.A.C., 45 CFR § 98.53, DEL Program Guidance 420.02 - SR Quality Performance

**QPIPD - Quality Performance Incentive Differential - Direct**

**Funding Type**

CCDF Eligible

**Cost Type**

Programmatic Code – direct service costs

**Billing Group**

N/A

**Eligibility Code**

N/A

**Working Definition**

Captures the cost of quality performance incentive differential to early learning providers up to the provider's private pay rate.

See Quality OCA QPIPD which captures the cost of quality performance incentive differentials to early learning providers above the private pay rate.

**Expenditure Targets and Restrictions**

No less than 78 percent of all state, federal, and local matching funds expended by the ELC for the SR Program shall be expended to meet specified families' child care needs.

DEL includes the expenditures of this OCA in the 78% minimum direct services expenditure requirement.

**Reference(s)**

Rule 6M-4.500, F.A.C., 45 CFR § 98.53, DEL Program Guidance 420.02 - SR Quality Performance

**SRRCN - SR Reconciliation**

**Funding Type**

General Revenue; CCDF; TANF Eligible

**Cost Type**

Programmatic Code – direct service costs

**Billing Group**

N/A

**Eligibility Code**

N/A

### **Working Definition**

The purpose of this OCA is to facilitate the SR attendance and payment reconciliations. This OCA captures the balance of provider payments supported by the ELC's general ledger that have not been reconciled in EFS MOD. The ELC must maintain documentation to support the payment calculation for costs invoiced to this OCA. The ELC general ledger and any external data source records (excel spreadsheets, other applications, databases, etc) should be provided to DEL in the 2018-2019 SR Reconciliation library on the Coalitions Zone in SharePoint. The beginning balance in the 2018-2019 SR Reconciliation Workbook reflects the closing balance within the 2018-2019 ELC Invoice Workbook and Revenue Confirmation files. This OCA will be adjusted as additional payment calculations and adjustments are made in EFS MOD as documented by Final Closed 5045 Explorer reports for fiscal year 2018-2019.

Note: This OCA is not a part of the Budget Report.

## **IX. INACTIVE - VOLUNTARY PREKINDERGARTEN (VPK)**

### **VPRCN - VPK Reconciliation**

#### **Funding Type**

VPK State Funds - SPKXX

#### **Cost Type**

Direct Services

#### **Billing Group**

N/A

#### **Eligibility Code**

N/A

#### **Working Definition**

The purpose of this OCA is to facilitate the VPK attendance and payment reconciliations. This OCA captures the cost of calculated VPK provider payments for attendance records that have not yet been fully processed in EFS Mod (captures the difference between the ELC provider payment and the Final Closed 5045 total). The coalition will reconcile monthly as prior period adjustments are processed in EFS Mod. At the end of the state fiscal year, this account should have a zero fiscal balance.

Note: This OCA is not a part of the Budget Report.

Reference(s)

Section 1002.71(5)(b), F.S.

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